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- Municipal Taxation - Rates and Policies
- Full Value Determination
- Population and G.O. Bonded Debt

1985

State of Alaska
Department of Community and Regional Affairs
Municipal and Regional Assistance Division

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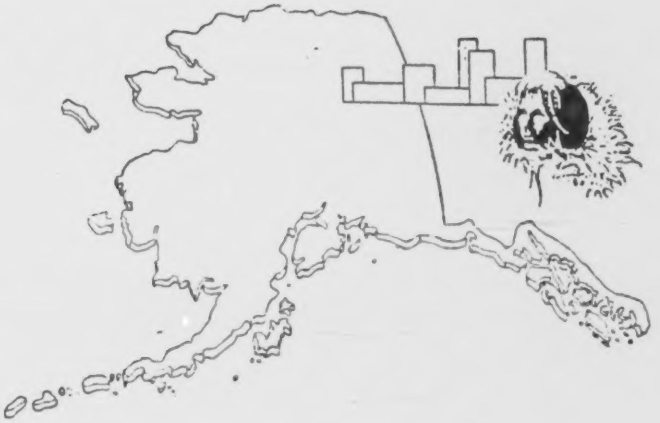

STATE OF ALASKA

Bill Sheffield, Governor

DEPARTMENT OF COMMUNITY AND REGIONAL AFFAIRS

Emil Notti, Commissioner

MUNICIPAL & REGIONAL ASSISTANCE DIVISION
Marty Rutherford, Director

Michael W. Worley, State Assessor

ALASKA TAXABLE

FOREWORD

The year of 1985 marked a distinctive change in the complexion of taxation in Alaska. As State oil and gas revenues continued their rapid decline, municipalities across the State began to address the question of whether they intend to maintain the same levels of local services they have become accustomed to over the past few years. With a seemingly inevitable reduction in State assistance to municipalities looming on the horizon, many cities and boroughs are now anticipating increases in their levels of municipal taxation. Some non-taxing communities are now considering the adoption of sales tax or property tax programs for the first time. We anticipate Alaska Taxable will be expanding in the future to accommodate those changes.

1985 was also a remarkable year from the standpoint of new legislation affecting the operation of local government, including assessment and taxation. At long last the Title 29 Rewrite (House Bill 72) was signed into law and became effective January 1, 1986. Included in this year's issue of Alaska Taxable is a brief overview of some of the more important assessment changes contained in Chapter 45 of the Rewrite.

ALASKA TAXABLE 1985

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TITLE 29, REWRITE
Effective January 1, 1986
CHAPTER 45

The Complete rewrite of Title 29, which became effective on January 1, 1986, resulted in a large number of revisions to statutes which govern the operation of Municipal Government. Listed below are some of the more important changes to the assessment and taxation chapter.

Assessment revisions to Title 29 with cross-references of citations (from new to old):

AS 29.45.030 (AS 29.53.020.) Required exemptions

AS 29.45.030(a)(2), [AS 29.53.020(a)(2) and AS 29.53.025(b)(2)(A)]

> All household furniture of the head of a household is now required to be exempt. The new language combines the required and optional cites noted above but makes no reference to "effects of the head of a household" (jewelry, clothing, etc.) which was addressed under AS 29.53.025(b)(2)(A).

AS 29.45.030(b)(3), [AS 29.53.020(b)(3)(repealed) and AS 29.53.020(b)(4)]

> The new language allows church exemptions for lots "required by ordinance for parking", but repeals the exemption for "lots adjacent to and necessary to convenient use".

AS 29,45.030(c), [AS 29.53.020(c)]

> The "classroom space" language of this subsection has been clarified. The "classroom space" restriction now only applies to education use.

AS 29.53.030(f), [AS 29.53.020(f)]

The term "under (e) of this section" has been added as a housekeeping item. The old language was interpreted by some to say the State Assessor had to approve applications to be used for requesting any exemption. The new language corrects that problem by clearly relating State Assessor approval under this section only to the Homeowners' and Disabled Veterans' Exemption Programs.

AS 29.45.030(J), [AS 28.10.411(d)]

For several years, the language under AS 28.10.411(d) was such that the State was required to "reimburse" municipalities whether they participated in the exemption program or not. The language under AS 29.45.030(J) corrects that problem. The one loose end which still remains is the repeal of one subsection under AS 28.10.411 which is now in direct conflict with AS 29.45.030(J). The repeal of that language is contained in a bill by the Revisor of Statutes currently before the Legislature.

AS 29.45.050(b)(1), [AS 29.53.025(b)(1)]

This subsection has dramatically changed the taxation of boats and vessels. The $5 and $15 restrictions on boats and vessels have now been removed, allowing municipalities to value at any level they believe appropriate based on certificated net tonnage. In addition, the language increases flexibility in classifying boats and vessels. The five "net tons" restriction has been completely removed.

AS 29.45.050(b)(3), (new law)

This language allows municipalities to exempt personal property by ordinance if they wish.

AS 29.53.030. (repealed)

Special treatment of mining claims no longer exists under Title 29. Assessors are now free to decide the proper level of value for patented and unpatented (by possessory interest valuation) mining claims.

AS 29.45.090(a), [AS 29.53.050(a)]

This subsection adds language to the statutes which states "all property on which a tax is levied shall be taxed at the same rate during the year".

AS 29.45.140. Violations (new law)

This section allows municipalities to adopt an ordinance providing for a fine of up to $1,000 and imprisonment for up to 90 days if a taxpayer knowingly makes a false statement "relative to the amount, location, kind or value of property . . . with intent to evade the taxation.

AS 29.45.200(b), (AS 29.53.135).

This section changes the number of members of the Board of Equalization from "a quorum" of the Assembly to "not less than three members".

AS 29.45.200(b), (new law) clarifies that the board of equalization may not order the assessor to change assessed values on any property except that specifically appealed to the Board.

AS 29.45.210(b), [AS 29.53.140(b) & (c)]

This amendment combines two subsections from old chapter 53 and adds language which makes it clear the Board of equalization may increase a value if it is found to be too low.

AS 29.45.210(c), [AS 29.53.140(e)]

This new language makes it clear that supplementary assessment rolls may be adopted at any time during the year. Prior to the passage of this language, some believed supplementary rolls could not be adopted after June 1.

AS 29.45.210(d), [AS 29.53.140(f)]

This subsection eliminates the "trial de novo" language from the old statute. In the past, evidence not presented at the Board hearing could be presented to Superior Court. Under the new law, "appeals are heard on the record established at the hearing before the board of equalization".

AS 29.45.230(e), [AS 29.53.160(e)]

This subsection has been rewritten to include a governor's declaration of natural disaster along with that of the President of the United States.

AS 29.45.250., (AS 29.53.180.)

Rates of Penalty and Interest. The rates of penalty and interest have been increased from 10 per cent and 8 per cent to 20 per cent and 15 per cent, respectively.

The Penalty of Personal property return late files has been increased from 10 per cent to 20 per cent. All these rates are maximum levels. Municipalities may set their own levels of penalty and interest by ordinance, provided they do not exceed the maximums.

AS 29.45.300(a), [AS 29.53.210(b)]

This language for the first time clearly makes personal property taxes as well as real property taxes a lien against the property assessed.

AS 29.45.500(c), (new law)

Until now, it has not been legal for a municipality to make a correction to the assessment roll after it has been certified. Corrections may now be made at any time if shown to be "manifest " and "clerical" in nature.

Chapter 1

Introduction:

The Alaska Property Tax

OFFICE OF THE STATE ASSESSOR

Statutory citations which relate directly to duties of the Office of the State Assessor.

Article X, Section 14 of the Alaska Constitution created the Municipal and Regional Assistance Division (formerly the Local Affairs Agency).

House Concurrent Resolution No. 14 of 1961 created the Office of the State Assessor within that Division.

AS 14.17.140; Determination of Full & True Value for State Aid to Education

AS 28.10.411 (d); Senior Citizen Motor Vehicle Tax Exemption

AS 29.05.210; Assistance to each borough incorporated after December 31, 1985, in

1) establishing initial sales & use tax assessment & collection department if the borough has adopted a sales or use tax;
2) determining ititial property tax assessment roll if borough has adopted a property tax, including contracting for appraisal of property needed to complete the inital assessment.

AS 29.20.640 (3); Requirement for Municipalities to Report Assessment Statistics to Office

AS 29.45.030 (e)-(i); Senior Citizen and Disabled Veteran Tax Exemption

AS 29.45.060; Agricultural Use Assessment

AS 29.45.103-105; Monitoring of Municipal Property Tax Procedures

AS 29.46.090; Senior Citizen Sewer and Water Assessment Exemption

AS 29.45.040; Senior Citizen and Disabled Veteran Renters Tas Rebate

AS 29.45.045; Senior Citizen and Disabled Veteran Sales Tax Exemption on Rents

AS 29.60.030 (d)-(e); Determination of Full & True Value for Revenue Sharing Program

AS 43.56.010 (c) and AS 29.53.045 (c); Determination of Full & True Value for Municipal Assessment Limit

AS 44.33.403 (4)(a); Verification of Real Property Market Value

AS 44.47.050 (20); Authority to Inspect Municipal Assessment Records

AS 47.65.040 (c)(1); Older Alaskans Commission Funding Formula

CHAPTER I

INTRODUCTION

THE ALASKA PROPERTY TAX

The Power to Tax

The power to tax is an essential power of a state's sovereignty, and it does not depend on a grant of authority from the constitution. However, constitutional provisions regarding taxation serve to define and restrict the exercise of the state's otherwise unlimited power to tax.

The State Constitution places three major restrictions on the levy of property taxes:

1. "No tax shall be levied .... except for a public purpose." (Article IX, Section 6)
2. "Standards for appraisal of all property assessed by the State or its political subdivisions shall be prescribed by law." (Article IX, Section 3)
3. "The State may delegate taxing powers to organized boroughs and cities only." (Article X, Section 2)

Unlike the state, boroughs and cities do not possess any inherent power of taxation; only such power as has been granted them by the State Constitution or the statutes. The power of taxation, therefore, is an extraordinary one, the administration of which is not to be left to implication or inference. For that reason, the Alaska Statutes, together with certain Attorney General's opinions and court decisions, clearly delineate the jurisdiction of municipalities in the assessment of property and in the levy and collection of taxes.

Uniform Measures

"Taxes are said to be 'equal and uniform' when no person or class of persons in the taxing district, whether it be state, county, or city, is taxed at a different rate than are other persons in the same thing, and where the objects of taxation are the same, by whomsoever owned or whatsoever they may be." (Weatherly Independent School Dist. V. Hughes, Tex Civ. App. 41 S.W. 2nd 445, 447.

The first step toward establishing uniform assessment procedures in Alaska was taken in 1961-62 when the House Representatives and the Senate, responding to Section 3 of Article IX of the State Constitution (cited above) passed House Concurrent Resolution #14 (HCR14). This resolution in sum required the Local Affairs Agency (now the Division of Municipal & Regional Assistance within the Department of Community & Regional Affairs) to prepare a study of assessment problems and procedures in Alaska, a manual for Assessors and a report recommending any legislation necessary "to assure a uniform, equalized, and realistic assessment of property throughout the state". The resolution further authorized the Agency to inspect the records of equalization, to hire an assessor, and to hold any hearings deemed necessary for the preparation of the study, the manual and the report.

The Local Affairs Agency, together with the Alaska Association of Assessing Officers, originally published the manual in 1963. That manual has been periodically updated with the latest revisions made in 1967.

There have been a number of reports and studies done by the Division of Municipal & Regional Assistance, the most recent of which was "An Examination of Property Tax Exemptions", prepared and distributed for the Second Session of the Eleventh Legislature.

In addition to HCR 14, in 1962 the legislature adopted AS 14.17.140 which required that "...the Department of Community and Regional Affairs, in consultation with the assessor for each district, shall determine the full and true value of the taxable real and personal property in each district".

The full and true value estimate, as prepared pursuant to the above statute, is used as the uniform measure of wealth for many state programs and appears in Table IV.

Definition of Full and True Value

Full and true value, the basis for the full value determinations, may be defined as "...the estimated price which the property would bring in an open market and under the then prevailing market conditions in a sale between a willing seller and a willing buyer, both conversant with the property and with prevailing general price levels." [Source: (AS 29.45.110 AM. CH 74 SLA 85). Full and true value determinations are made by the State Assessor annually in conformance with uniform standards as defined in Attorney General Opinion No. 18, 1962.

The Full Value Determination

Local control is a basic premise in Alaska's local government structure. As a result of that premise, municipalities have a unique amount of flexibility in the area of property tax administration.

There are numerous optional exemptions that may or may not be adopted, as the local government desires. Those optional exemptions include up to $10,000 on residences and a provision for charging a small flat fee in lieu of property taxes on vessels, etc.

In addition to the optional exemptions, municipalities reassess based on several different time frames. Those time frames range from a reassessment every year to reassessment every four or five years.

Even though local systems vary widely, there existed a need for a common unit with which to measure local values uniformly. The Full Value Determination prepared by the State Assessor, Division of Municipal & Regional Assistance, became that measure.

Through the use of sales studies, as described in chapter two, and with the assistance of the local assessors, the State Assessor is able to adjust locally generated values to compensate for the optional exemptions and for the varying reassessment cycles.

Program Uses

The major programs using the full and true value estimate are:

1. State Revenue Sharing - the formula used to compute a municipality's State Revenue Sharing entitlement is based on relative wealth (full value determination) and local effort (locally generated revenues).
2. The Public School Foundation's funding formula uses full value determination as one of its components.
3. The local match portion of Cultural Facilities Grants is based partially on the full value determination.
4. Some grants for Senior Citizen programs are based on the full value determination.
5. The ability to bond for local programs is affected by full value determination.

Tax Limitation

There are four statutory tax limitations in Alaska. They apply to varying degrees and under various circumstances as explained below. In each case the limitation applies only to expenditures for the operating costs of local government. There is no limit on taxation to pay bonded indebtedness.

1. Second Class Cities may not levy taxes which exceed one half of one percent (.5%) of the assessed value of property within the municipality in any one year.
2. Any other type of municipality may not levy taxes which exceed three percent (3%) of the assessed value of property within the municipality in any one year.

*3. No municipality, or combination of municipalities occupying the same geographic area, may levy taxes exceeding $1500 per resident in any one year.

*4. No municipality, or combination of municipalities occupying the same geographic area, may levy taxes which exceed the product of 225 (225%) percent of the average per capita full and true value of property in the state multiplied by the number of residents of the taxing municipality.

*Effectively, the limitation described under 4. above renders the limitation under 3. pointless. In every instance, potential revenues obtained through the use of limitation 4. would exceed those obtained by use of limitation 3.

Errors In Municipal Assessment, Valuation, or Taxation Records

ALASKA STATUTE AS 29.45.103-105 was amended in Chapter 14 SLA 84 for the purpose of reviewing municipal assessments, valuation or taxation records and providing for notice of major errors.

CHAPTER 39, ERRORS IN MUNICIPAL ASSESSMENT, VALUATION, OR TAXATION RECORDS.

Section
10. Inspection of records
20. Notice of errors found
30. Appeal
900. Definitions

19 AAC 39.010 INSPECTION OF RECORDS. (a) The state assessor will, in his or her discretion, inspect municipal records dealing with assessment, valuation or taxation.

(b) If a written complaint of an alleged major error in a municipality's assessment, valuation, or taxation procedures is submitted to the state assessor, the state assessor will, in his or her discretion, investigate the complaint. If an investigation is propmted by a complaint, the state assessor will give at least 30' days notice to the municipai assessor, stating the nature of the complaint and the state assessor's intention to investigate the complaint. The municipal assessor may participate in the review process. (Eff. / / , Register)

Authority: AS 29.45.103
AS 44.47.050(19)
AS 44.47.980

19 AAC 39.020. NOTICE OF ERRORS FOUND. (a) Immediately following a review of municipal records dealing with assessment, valuation or taxation, the state assessor will discuss with the municipal assessor any errors found in the course of the review.

(b) The state assessor will inform a municipality of any major errors discovered in the municipality's assessment, valuation, or taxation records. The major error will be resolved in the manner described in (c) or (d) of this section, in the state assessor's discretion.

(c) The state assessor will, in his or her discretion, verbally inform a municipality of a major error and work with the municipality informally to correct the problem.

(d) The state assessor will, in his or her discretion, send an official notice of a major error by certified mail, return receipt requested, which will contain at least the following information.

(1) a brief description of the major error found; and

(2) a directive to the municipality to correct the major error before the beginning of the next fiscal year.

(e) The state assessor will provide a copy of all notices of major errors issued under (d) of this section to the commissioner and to the Alaska Association of Assessing Officers. (Eff. / / , Register)

Authority: AS 29.45.105
AS 44.47.050(19)
AS 44.47.980

19 AAC 39.030. APPEAL. (a) If a municipality elects to appeal, under AS 29.45.105, a determination made by the state assessor, it shall provide a copy of its appeal to the Alaska Association of Assessing Officers.

(b) In deciding the appeal, the commissioner will consult with the Alaska Association of Assessing Officers and the appellant, and will, at the commissioner's discretion, consult with others. Parties to the appeal may offer testimony and may submit briefs and other evidence in support of their respective positions.

(c) Within 60 days after receiving the appeal, the commissioner will send a desision by certified mail, return receipt requested, to the municipality. In addition, the commissioner will send a copy of the decision to the Alaska Association of Assessing Officers. If the commissioner determines that a major error has been made in the municipality's assessment, valuation, or taxation procedures, the commissioner will notify the municipality of the changes that must be made. The municipality shall then correct its procedures before the beginning of its next fiscal year. (Eff. / / , Register)

Authority: AS 29.45.105
AS 44.47.050(19)
AS 44.47.980

19 AAC 39.900. DEFINITIONS, As used in this chapter,

(1) "commissioner" means the commissioner of the Deparment of Community and Regional Affairs;

(2) "major error" means a violation of federal, state, or municipal property tax law;

(3) "state assessor" means the state assessor in the Department of Community and Regional Affairs, or a designee from the office of the state assessor. (Eff. / / , Register)

Authority: AS 29.45.105
AS 44.47.050(19)
AS 44.47.980

Chapter 2

POPULATION, VALUATION AND GENERAL OBLIGATION BONDED INDEBTEDNESS

OVERVIEW
POPULATION, VALUATION, AND GENERAL OBLIGATION BONDED DEBT

ALASKA LOCAL GOVERNMENT

Organized Boroughs and Unified Home Rule Municipalities

Unified Home Rule	3
Home Rule	1
First Class	-
Second Class	6
Third Class	1
Total	11

Organized Cities

	Within Boroughs	Outside of Boroughs	Total
Home Rule	7	1	12
First Class	3	17	20
Second Class	16	99	114
Total	26	121	146

The organized borough concept of areawide local government, rather than the traditional county form of government was adopted for Alaska primarily because vast amounts of its 586,400 square mile area were virtually uninhabited. With the development of those areas and the ensuing need for community services, the borough concept provided a mechanism for annexation or incorporation, as necessary, of the unorganized borough.

Organized boroughs, and home rule and general law cities which are situated outside the corporate limits of boroughs, have general municipal responsibilities and powers including areawide education, property assessment and collection of taxes, and planning and zoning; cities of the second class have limited taxing powers with no educational responsibility. In the unorganized borough, education is provided totally from state funds with no local effort required.

STATE POPULATION: July 1, 1985 (AS 29.88.015.(a)) The population figures shown here are estimated by the Department of Community and Regional Affairs for purposes of establishing the revenue limit under AS 29.53.050 and for distributing State shared revenues under AS 29.88.

Municipalities	Estimate
*11 organized boroughs	484,467
5 home rule cities 16 first class cities	28,771
98 second class cities	35,951
Subtotal	549,189
Unincorporated areas of the unorganized borough	17,468
Total	566,657

* Population figures for organized boroughs include residents of the 26 home rule and general law cities located inside borough boundaries.

Municipal population figures as reported were compiled and used by the Department of Community and Regional Affairs for allocation of payments under the State Revenue Sharing Program (AS 29.88 and AS 29.89). All population figures are as of July 1, 1985.

FULL VALUE DETERMINATION: JANUARY 1, 1985

Area	(AS 29.53) Locally Assessed	(AS 43.56) State Assessed Oil and Gas	(AS 14.17) Full Value
Taxing Jurisdictions	26,483,050,900	15,195,533,300	45,080,439,800
Unorganized Borough	-0-	3,834,798,100	3,834,798,100
Total	26,483,050,900	19,030,331,400	48,915,237,900

AVERAGE PER CAPITA FULL AND TRUE VALUE: JANUARY 1, 1985
(including state assessed oil & gas)

Area	Full Value	Est. 7-1-85 Population	Per Capita Value
State of Alaska	48,915,237,900	566,657	86,322

The valuation figures above represent the Department's equalized full value figures for taxable real and personal property within 59 home rule and general law municipalities and includes the value of oil and gas related property as valued by the State Department of Revenue, Petroleum Revenue Division.

AVERAGE PER CAPITA FULL AND TRUE VALUE: JANUARY 1, 1985
(excluding state assessed oil & gas)

Area	Full Value	Est. 7-1-85 Population	Per Capita Value
State of Alaska	29,884,906,500	566,657	52,738

GENERAL OBLIGATION BONDED DEBT: JULY 1, 1985

Area	Total Debt	Est. 7-1-85 Population	Per Capita Debt
Municipalities	2,084,098,600	549,189	3,794
State of Alaska	816,100,000	566,657	1,440
Total, State & Local	2,900,198,600	566,657	5,118

The debt figures as shown above are total general obligation bonded indebtedness figures as reported by all municipalities and by the State of Alaska.

TABLE I

VALUATION, POPULATION, AND G. O. BONDED DEBT

Per capita valuation, per capita general obligation bonded debt, and debt as a percent of valuation are reported in Table I. Included are organized boroughs and home rule and general law municipalities. Excluded are cities of the second class without debt or for which no valuation data is available. Data reported below for debt and population is as of July 1.

YEAR	MUNICIPALITIES DEBT	STATE OF ALASKA DEBT	TOTAL DEBT	POPULATION	PER CAPITA DEBT
1975	351,421,098	392,508,000	743,929,098	379,286	1,961
1976	420,807,982	462,923,000	883,730,982	393,167	2,248
1977	519,599,526	530,008,000	1,049,607,526	398,983	2,631
1978	545,227,664	596,213,000	1,141,440,664	423,541	2,695
1979	768,508,903	670,503,000	1,439,011,903	429,649	3,349
1980	827,112,294	573,186,000	1,400,298,294	464,295	3,016
1981	1,091,019,504	701,178,000	1,792,197,504	422,187	4,245
1982	1,316,204,221	842,413,000	2,158,617,221	464,460	4,648
1983	1,619,154,450	946,183,000	2,565,332,450	516,324	4,968
1984	2,105,810,849	924,008,000	3,029,818,849	547,475	5,534
1985	2,084,098,600	816,100,000	2,900,198,600	566,657	5,118

TABLE I

BOROUGH	R/P TOTAL FULL VALUE	STATE ASSESSED	TOTAL FULL VALUE	G.O. DEBT	POPULATION	PER CAP/DEBT	PER CAP/VALUE
ANCHORAGE	$15,675,303,800	$80,107,200	$15,755,411,000	$358,799,900	248,263	$1,445	$63,462
BRISTOL BAY	$101,798,800	$0	$101,798,800	$3,535,000	1,271	$2,781	$80,086
FAIRBANKS (CITY)	$1,458,574,300	$0		$9,010,000	27,099	$332	$53,823
North Pole	$187,457,100	$0		$1,218,500	1,640	$742	$114,303
Other	$1,934,409,900	$0		$80,700,000	46,340	$1,741	$41,743
TOTAL	$3,580,441,300	$630,556,400	$4,210,997,700	$90,928,500	75,079	$1,211	$56,087
HAINES (CITY)	$44,916,300	$0		$745,000	1,079	$690	$41,627
Other	$49,029,200	$0		$555,000	768	$722	63,840
TOTAL	$93,945,500	$0	$93,945,500	$1,300,000	1,847	$703	$50,863
JUNEAU (CITY)	$436,658,900	$0		$0			
Douglas	$76,111,100	$0		$0			
Other	$1,100,618,900	$0		$47,651,000			
TOTAL	$1,613,388,900	$0	$1,613,388,900	$47,651,000	29,370	$1,622	$54,933
KENAI (HOMER)	$215,845,000	$0		$2,113,000	3,817	$553	$56,548
Kenai	$282,950,800	$0		$5,835,000	6,434	$906	$43,977
Seldovia	$16,451,300	$0		$378,000	678	$557	$24,264
Seward	$142,170,600	$0		$7,479,000	2,072	$3,609	$68,615
Soldotna	$215,425,400	$0		$2,800,000	3,597	$778	$59,890
Other	$1,871,875,200	$0		$119,324,000	22,321	$5,345	$83,861
TOTAL	$2,744,718,300	$545,500,900	$3,290,219,200	$137,929,000	38,919	$3,544	$84,540
KETCHIKAN (CITY)	$391,440,000	$0		$10,840,000	8,414	$1,288	$46,522
Other	$284,545,100	$0		$21,090,000	5,900	$3,574	$48,227
TOTAL	$675,985,100	$0	$675,985,100	$31,930,000	14,314	$2,230	$47,225
KODIAK (CITY)	$391,834,100	$0		$2,455,000	6,602	$371	59,350
Other	$180,536,600	$0		$25,815,000	7,146	$3,612	$25,264
TOTAL	$572,370,700	$0	$572,370,700	$28,270,000	13,748	$2,056	$41,633
MAT-SU (PALMER)	$141,412,400	$0		$2,048,000	3,016	$679	$46,887
Huston	$50,971,300	$0		$0	725	$0	$70,305
Wasilla	$309,314,700	$0		$0	3,666	$0	$84,373
Other	$1,864,081,300	$0		$110,160,000	33,686	$3,270	$55,336
TOTAL	$2,365,779,700	$1,626,500	$2,367,406,200	$112,208,000	41,093	$2,730	$57,571
NORTH SLOPE	$511,643,200	$12,365,143,700	$12,876,786,900	$1,155,680,000	12,342	$93,637	$1,043,330
SITKA	$396,227,900	$0	$396,227,900	$12,400,000	8,221	$1,508	$48,197

CITIES	R/P TOTAL FULL VALUE	STATE ASSESSED	TOTAL FULL VALUE	G.O. DEBT	POPULATION	PER CAP/DEBT	PER CAP/VALUE
BETHEL	$182,296,900	$0	$182,296,900	$556,500	3,681	$151	$49,523
CORDOVA	$120,673,000	$0	$120,673,000	$0	2,520	$0	$47,886
CRAIG	$34,707,400	$0	$34,707,400	$0	1,167	$0	$29,740
DELTA JUNCTION	$30,870,500	$0	$30,870,500	$0	1,207	$0	$25,576
DILLINGHAM	$94,669,900	$0	$94,669,900	$0	2,100	$0	$45,080
EAGLE	$9,104,500	$0	$9,104,500	$0	194	$0	$46,930
GALENA	$19,149,500	$0	$19,149,500	$900,000	942	$955	$20,328
HOONAH	$27,845,200	$0	$27,845,200	$0	906	$0	$30,734
HYDABURG	$12,688,900	$0	$12,688,900	$0	463	$0	$27,405
KAKE	$11,608,000	$0	$11,608,000	$0	633	$0	$18,338
KING COVE	$23,230,800	$0	$23,230,800	$0	547	$0	$42,469
KLAWOCK	$5,563,000	$0	$5,563,000	$0	600	$0	$9,271
KOTZEBUE	$93,245,100	$0	$93,245,100	$0	2,981	$0	$31,279
NENANA	$12,881,500	$0	$12,881,500	$2,717,300	542	$5,013	$23,766
NOME	$116,712,900	$0	$116,712,900	$2,161,200	3,876	$557	$30,111
PELICAN	$10,155,400	$0	$10,155,400	$0	213	$0	$47,677
PETERSBURG	$161,219,300	$0	$161,219,300	$6,195,000	3,137	$1,974	$51,392
ST. MARY'S	$4,239,400	$0	$4,239,400	$0	563	$0	$7,530
SAND POINT	$71,086,800	$0	$71,086,800	$0	900	$0	$78,985
SKAGWAY	$58,447,100	$0	$58,447,100	$820,000	790	$1,037	$74,021
TANANA	$11,195,400	$0	$11,195,400	$0	425	$0	$26,342
UNALASKA	$102,367,800	$2,941,600	$105,309,400	$3,299,000	1,922	$1,716	$54,791
UNALAKLEET	$19,714,500	$0	$19,714,500	$0	787	$0	$25,050
VALDEZ	$172,493,900	$1,567,938,000	$1,740,431,900	$75,833,000	3,687	$20,567	$472,045
WHITTIER	$19,419,200	$0	$19,419,200	$0	338	$0	$57,453
WRANGELL	$111,757,000	$0	$111,757,000	$10,750,000	2,376	$4,524	$47,035
YAKUTAT	$15,960,400	$1,719,000	$17,679,400	$235,200	462	$509	$38,267
TOTAL CITIES	$1,553,303,300	$1,572,598,600	$3,125,901,900	$103,467,200	37,959	$2,725	$82,349
STATE	$29,884,906,500	$19,030,331,400	$48,915,237,900	$816,100,000	566,657	$1,440	$86,322
TOTAL BOROUGH	$28,331,603,200	$13,622,934,700	$41,954,537,900	$1,980,631,400	484,467	$4,088	$86,599
STATEWIDE TOTAL	$29,884,906,500	$19,030,331,400	$48,915,237,900	$2,900,198,600	566,657	$5,118	$86,322

Chapter 3

ASSESSMENT STATISTICS AND RATIO STUDIES

- LOCAL ASSESSMENT POLICY
- SALES-ASSESSMENT RATIOS
- FULL VALUE DETERMINATIONS

CHAPTER III

ASSESSMENT STATISTICS AND RATIO STUDIES

The local assessor has a legal, professional and ethical responsibility to value uniformly all property within his/her jurisdiction. In addition, it is his/her duty to insure that all values on the assessment roll represent "full and true value" pursuant to AS 29.45.110 (Ch 60 SLA 85).

Assessment ratio studies may be used as a measure of uniformity and a tool with which to analyze values both within and among jurisdictions.

There are two major types of assessment ratio studies that can be conducted. They are sales ratio studies and appraisal ratio studies. The sales ratio study is the predominant method currently used in Alaska and, therefore, is the type of ratio study discussed herein.

The sales ratio study compares assessed values to sale prices (transacted during a specific time period and carefully verified).

The results of these comparisons are generally expressed as a ratio in terms of percentage.

The ratios are a result of division. In the process of analysis, the numerator is the assessed value and the denominator is the sale price. This ratio formula is expressed as follows:

$$\frac{\text{ASSESSED VALUE}}{\text{SALE PRICE}} = \text{RATIO (expressed as percentage)}$$

For example, if a residence sells for \$100,000 and is assessed at \$90,000, the ratio of assessment to sale price expressed as a percentage is 90% (ninety percent).

$$\frac{90,000}{100,000} = 90\%$$

Preparation of a Ratio Study

1. Assemble Sales Data

    (a) sources of sales data include, but are not limited to, recorders' offices, local realtors, developers, bankers, etc.

    (b) verify sales data by contacting one of the parties involved (grantee, grantor or realtor).

2. Select Samples

   (a) for sales ratio, disbursement of sales should be checked to insure uniform coverage of total areas and to avoid using an overabundance of information from a specific area;
   (b) in all cases, the selection process should be restricted to individual classes of property. (residential, commercial, industrial, etc.)

3. Compile Usable Data

   (a) correlate usable sales information into usable listing;
   (b) divide current assessed values by usable sales data and develop individual ratios;
   (c) sort resulting ratios and remove inconsistencies.

4. Compute Statistical Data

   (a) develop weighted mean;

Explanation of Statistical Terms Included Herein

Weighted Mean is computed by dividing the total of all of the assessed values by the total of all the sale prices. This is generally considered to be the most accurate indicator of the overall level of assessment on a unit wide basis.

Area Multipliers are obtained by dividing the ratio by 1.00. This multiplier then can be applied to assessments to bring a unit to the required level. (Caution: multipliers used unit wide or areawide tend to distort uniformity).

Uses of Ratios and Multipliers

The results of sales ratio studies may be applied in several ways depending on the need of the user.

The most common usage comes from state equalization or full value determinations. The normal current procedure for full value determination in Alaska is the use of the weighted mean ratio to determine full value.

Example:

SALE PRICE	ASSESSED VALUE	RATIO
106,000	100,000	94.34%
100,000	106,000	106.00%
109,000	107,000	98.17%
132,000	125,000	94.70%
127,000	130,000	102.36%
122,500	122,500	100.00%
129,000	137,000	106.20%
141,000	140,000	99.29%
966,500	967,500	100.10%

These ratios could also be used by the local assessor to determine his own level of assessment, internal equity, and to indicate areas that need professional attention.

Limitations of Use

Assessment ratio studies are devices for obtaining indications of the relationship between market values and assessed values, and show general assessment levels within and among areas. Even though these studies can point out areas where inequities exist, they will not, in themselves, correct disparities among individual properties.

A sales ratio study is no more accurate than the information input. Therefore, the utmost care in selecting, screening, and verifying information is essential.

Also, care must be given in order not to overload a study with specific types of property. The optimum arrangement is to segregate by class (commercial, residential, etc.) and type (improved, vacant, water front, etc.). That procedure allows for proper weight to be placed upon each class and type of property.

ASSESSMENT RATIO STUDIES

The following can be used by individual municipalities to help monitor assessment performance. They can be used to indicate the need for general reassessment or which neighborhoods or types of properties are most in need of reassessment.

Note: The following tests are only guidelines and are not intended to take the place of statistical tests. In each case, the sample size should be at least 30.

1. If (A/S)/(A/S) is greater than 1.10 good indicator that the over assessment errors are more prevalent than under assessment errors.

2. If (A/S)/(A/S) is less than 0.95 good indicator that the under assessment errors are more prevalent than over assessment errors.

3. If (A/S)/(A/S) is greater than 1.10 good indicator that assessment regressivity exists.

4. If (A/S)/(A/S) is less than 0.95 good indicator that assessment progressivity exists.

DEFINITIONS:

$\overline{A/S}$ = mean ratio

A/S = median ratio

$\bar{A}/\bar{S}$ = weighted mean ratio (same as weighted average ratio)

regressivity = assessment bias such that high-valued properties are assessed with lower A/S than low-valued property.

progressivity = assessment bias such that high-valued properties are assessed with higher A/S than low-valued properties.

TABLE II

LOCAL ASSESSMENT POLICY

The following information should be used to interpret Table II:

FV = Full and True Value Assessment

EX = Exempt Property

NA = Municipality Does Not Levy Property Taxes

Optional Exemption:	Optional residential exemption up to $10,000 exercised (AS 29.45.050(a))
State Collection:	State collected, annual motor vehicle tax (AS 28.10.431)
5/15	Optional, 5 & 15 dollar fee collected in lieu of property tax (AS 29.45.050(b)(1))

Note: Eight first class cities located outside of boroughs do not levy or collect property taxes. They are: Galena, Hoonah, Hydaburg, Kake, King Cove, Klawock, St. Mary's and Tanana.

Second class cities have no school responsibility but may levy a limited property tax not to exceed five mills. The second class cities of Eagle and Whittier are the only second class cities which levy and collect a property tax.

TABLE II
LOCAL ASSESSMENT POLICY

BOROUGHS	RESIDENTIAL	GENERAL PERSONAL PROPERTY	BOATS & MOTOR VEHICLES	VESSELS	BUSINESS INVENTORY	AIRCRAFT
ANCHORAGE, MUNICIPALITY OF	FV	FV	ST COL	FV	FV	FV
BRISTOL BAY BOROUGH	OP EX	FV	FV	FV	FV	FV
FAIRBANKS NORTH STAR BOROUGH	OP EX	EX	EX	EX	EX	EX
HAINES BOROUGH	FV	FV	FV	5/15	FV	FV
JUNEAU, CITY & BOROUGH	FV	FV	EX	EX	FV	FV
KENAI PENINSULA BOROUGH	OP EX	FV	FV	FV	EX	FV
KETCHIKAN GATEWAY BOROUGH	FV	FV	ST COL	5/15	FV	FV
KODIAK ISLAND BOROUGH	FV	FV	ST COL	EX	FV	FV
MATANUSKASUSITNA BOROUGH	FV	FV	ST COL	FV	FV	FV
NORTH SLOPE BOROUGH	OP EX	FV	FV	FV	FV	FV
SITKA, CITY & BOROUGH	FV	FV	FV	5/15	FV	FV
CITIES						
CORDOVA	FV	EX	EX	EX	EX	EX
CRAIG	FV	EX	EX	EX	EX	EX
DILLINGHAM	FV	FV	FV	FV	FV	FV
EAGLE	FV	FV	EX	EX	EX	EX
GALENA	NA	NA	NA	NA	NA	NA
HOONAH	NA	NA	NA	NA	NA	NA
HYDABURG	NA	NA	NA	NA	NA	NA
KAKE	NA	NA	NA	NA	NA	NA
KING COVE	NA	NA	NA	NA	NA	NA
KLAWOCK	NA	NA	NA	NA	NA	NA
NENANA	FV	FV	FV	FV	FV	FV
NOME	FV	FV	FV	FV	FV	NA
PELICAN	FV	FV	EX	5/15	FV	FV
PETERSBURG	FV	FV	ST COL	EX	FV	FV
ST. MARY'S	NA	NA	NA	NA	NA	NA
SKAGWAY	FV	EX	EX	EX	EX	EX
TANANA	NA	NA	NA	NA	NA	NA
UNALASKA	FV	FV	EX	EX	FV	FV
VALDEZ	OP EX	EX	EX	EX	EX	EX
WRANGELL	FV	FV	EX	EX	FV	FV
YAKUTAT	FV	EX	EX	EX	EX	EX

TABLE III

STATISTICAL EVALUATION TABLE

REAL PROPERTY ONLY

MUNICIPALITY	WEIGHTED MEAN RATIO	ASSESSING DEPT BUDGET	REAL PROPERTY PARCELS	COST PER PARCEL	ASSESSMENT CYCLE
Anchorage, Municipality of	96.88	$2,572,190	83,493	$30.80	Annual
Fairbanks North Star	90.85	$1,035,683	40,056	$25.85	Annual
Haines Borough	89.81	$ 49,227	2,197	$22.40	Annual
Juneau, City & Borough	96.79	$ 425,209	11,225	$37.88	F/Y
Kenai Peninsula Borough	93.98	$ 935,336	48,683	$19.21	2 years
Ketchikan Gateway Borough	98.04	$ 254,138	6,207	$40.94	Annual
Kodiak Island Borough	91.64	$ 192,860	4,091	$47.14	3 Years
Matanuska-Susitna Borough	99.30	$1,277,045	56,120	$22.75	Annual
Sitka, City & Borough	97.56	$ 121,060	2,784	$43.48	Annual

TABLE IV

LOCAL ASSESSMENTS VS. FULL VALUE

The following information should be used to interpret Table IV:

Municipalities:	Boroughs and cities organized under the laws of Alaska, except those second class cities which are located out side of boroughs and do not levy a property tax.

ASSESSED VALUES:

Locally assessed property values taxable under provisions of municipal ordinance and state law. (AS 29.45)

RATIOS:

The relationship in terms of percent, which actual assessed property values bear to the Department's full value determination.

FULL VALUES:

The full value of real and personal property taxable under provisions of local ordinance and state law as equalized by the Department of Community and Regional Affairs in conformity with uniform standards defined in Attorney General Opinion No. 18, 1962.

TABLE IV

REAL PROPERTY

BOROUGH	Assessed	Ratio	Full Value
Anchorage	$12,800,000,000	96.88%	$13,212,160,000
Bristol Bay	$52,386,400	94.32%	$55,541,100
Fairbanks (City)	$1,028,480,900	93.63%	$1,098,417,600
North Pole	$132,139,700	92.69%	$142,565,500
Other	$1,437,762,000	88.80%	$1,619,063,800
TOTAL	$2,598,382,600	90.85%	$2,860,046,900
Haines (City)	$32,890,000	89.81%	$36,623,000
Other	$37,549,200	89.81%	$41,811,000
TOTAL	$70,439,200	89.81%	$78,434,000
Juneau (City)	$308,036,400	95.33%	$323,130,200
Douglas	$61,327,600	93.46%	$65,620,500
Other	$870,167,600	97.56%	$891,921,800
TOTAL	$1,239,531,600	96.79%	$1,280,672,500
Kenai Peninsula (Homer)	$163,747,700	88.34%	$185,362,400
Kenai	$224,339,100	91.32%	$245,651,300
Seldovia	$12,255,300	93.08%	$13,165,900
Seward	$77,827,300	91.07%	$85,454,400
Soldotna	$175,952,500	89.69%	$196,187,000
Other	$1,644,055,800	95.60%	$1,719,682,400
TOTAL	$2,298,177,700	93.98%	$2,445,503,400
Ketchikan Gateway (City)	$360,547,400	98.04%	$367,758,300
Other	$263,416,100	98.04%	$268,684,400
TOTAL	$623,963,500	98.04%	$636,442,700
Kodiak (City)	$222,002,500	92.59%	$239,762,700
Other	$131,641,300	90.09%	$146,121,800
TOTAL	$353,643,800	91.64%	$385,884,500
Mat-Su (Palmer)	$123,602,400	98.14%	$125,950,800
Houston	$47,457,100	96.06%	$49,402,800
Wasilla	$273,012,600	98.52%	$277,107,800
Other	$1,744,562,500	99.60%	$1,751,540,700
TOTAL	$2,188,634,600	99.30%	$2,204,002,100
North Slope	$321,024,600	86.96%	$369,178,300
Sitka	$322,641,800	97.56%	$330,707,800
TOTAL BOROUGHS	$22,868,825,800	95.85%	$23,858,573,300

REAL PROPERTY

CITIES	Assessed	Ratio	Full Value
Bethel	$0	0.00%	$144,569,300
Cordova	$59,878,900	93.46%	$64,070,400
Craig	$22,805,400	95.00%	$24,005,700
Delta Junction	$0	0.00%	$24,915,300
Dillingham	$61,592,900	100.00%	$61,592,900
Eagle	$3,918,600	52.40%	$7,478,600
Galena	$0	0.00%	$16,888,800
Hoonah	$0	0.00%	$12,448,000
Hydaburg	$0	0.00%	$8,563,300
Kake	$0	0.00%	$11,021,500
King Cove	$0	0.00%	$14,079,000
Klawock	$0	0.00%	$5,070,700
Kotzebue	$0	0.00%	$83,389,200
Nenana	$7,406,000	90.91%	$8,146,600
Nome	$81,744,200	89.44%	$91,392,500
Pelican	$6,127,200	105,26%	$5,820,800
Petersburg	$97,583,900	100.00%	$97,583,900
St. Marys	$0	0.00%	$3,215,200
Sand Point	$0	0.00%	$17,817,400
Skagway	$48,933,400	100.00%	$48,933,400
Tanana	$0	0.00%	$10,765,400
Unalaska	$53,733,200	88.34%	$60,822,200
Unalakleet	$0	0.00%	$16,590,000
Valdez	$135,067,100	100.00%	$135,067,100
Whittier	$11,153,100	100.00%	$11,153,100
Wrangell	$73,797,300	84.14%	$87,703,700
Yakutat	$9,804,800	83.33%	$11,765,800
TOTAL CITIES	$673,546,000	62.09%	$1,084,869,700
UNORGANIZED BOROUGH	$0	0.00%	$0
TOTAL BOROUGHS	$22,868,825,800	95.85%	$23,858,573,300
STATEWIDE TOTALS	$23,542,371,800	94.38%	$24,943,443,000

PERSONAL PROPERTY

BOROUGH	Assessed	Ratio	Full Value
Anchorage	$1,875,622,100	76.15%	$2,463,143,800
Bristol Bay	$44,055,000	95.24%	$46,257,700
Fairbanks (City)	$0	0.00%	$360,156,700
North Pole	$0	0.00%	$44,891,600
Other	$0	0.00%	$315,346,100
TOTAL	$0	0.00%	$720,394,400
Haines (City)	$3,000,800	36.18%	$8,293,300
Other	$4,446,000	61.59%	$7,218,200
TOTAL	$7,446,800	48.01%	$15,511,500
Juneau (City)	$43,915,700	38.68%	$113,528,700
Douglas	$2,765,600	26.36%	$10,490,600
Other	$111,382,100	53.37%	$208,697,100
TOTAL	$158,063,400	47.51%	$332,716,400
Kenai Peninsula (Homer)	$30,482,600	100.00%	$30,482,600
Kenai	$37,299,500	100.00%	$37,299,500
Seldovia	$3,285,400	100.00%	$3,285,400
Seward	$56,716,200	100.00%	$56,716,200
Soldotna	$19,238,400	100.00%	$19,238,400
Other	$152,192,800	100.00%	$152,192,800
TOTAL	$299,214,900	100.00%	$299,214,900
Ketchikan Gateway (City)	$22,173,900	93.63%	$23,681,700
Other	$14,850,900	93.63%	$15,860,700
TOTAL	$37,024,800	93.63%	$39,542,400
Kodiak (City)	$29,073,600	19.12%	$152,071,400
Other	$21,295,600	61.88%	$34,414,800
TOTAL	$50,369,200	27.01%	$186,486,200
Mat-Su (Palmer)	$15,461,600	100.00%	$15,461,600
Houston	$1,568,500	100.00%	$1,568,500
Wasilla	$32,206,900	100.00%	$32,206,900
Other	$112,540,600	100.00%	$112,540,600
TOTAL	$161,777,600	100.00%	$161,777,600
North Slope	$142,464,900	100.00%	$142,464,900
Sitka	$55,520,100	84.74%	$65,520,100
TOTAL BOROUGHS	$2,831,558,800	63.30%	$4,473,029,900

PERSONAL PROPERTY

CITIES	Assessed	Ratio	Full Value
Bethel	$0	0.00%	$37,727,600
Cordova	$0	0.00%	$56,602,600
Craig	$991,500	9.26%	$10,701,700
Delta Junction	$0	0.00%	$5,955,200
Dillingham	$33,077,000	100.00%	$33,077,000
Eagle	$0	0.00%	$1,625,900
Galena	$0	0.00%	$2,260,700
Hoonah	$0	0.00%	$15,397,200
Hydaburg	$0	0.00%	$4,125,600
Kake	$0	0.00%	$586,500
King Cove	$0	0.00%	$9,151,800
Klawock	$0	0.00%	$492,300
Kotzebue	$0	0.00%	$9,855,900
Nenana	$4,734,900	100.00%	$4,734,900
Nome	$19,158,500	75.66%	$25,320,400
Pelican	$2,895,400	66.80%	$4,734,900
Petersburg	$10,245,300	16.10%	$63,635,400
St. Marys	$0	0.00%	$1,024,200
Sand Point	$0	0.00%	$53,269,400
Skagway	$0	0.00%	$9,513,700
Tanana	$0	0.00%	$430,000
Unalaska	$26,068,500	62.75%	$41,545,600
Unalakleet	$0	0.00%	$3,124,500
Valdez	$0	0.00%	$37,426,800
Whittier	$6,326,600	76.54%	$8,266,200
Wrangell	$5,622,600	23.38%	$24,053,300
Yakutat	$0	0.00%	$4,194,600
TOTAL CITIES	$109,120,300	23.29%	$468,433,600
UNORGANIZED BOROUGH	$0	0.00%	$0
TOTAL BOROUGHS	$2,831,558,800	63.30%	$25,700,384,600
STATEWIDE TOTALS	$2,940,679,100	59.51%	$26,483,050,900

REAL AND PERSONAL PROPERTY

BOROUGH	Assessed	Ratio	Full Value
Anchorage	$14,675,622,100	93.62%	$15,675,303,800
Bristol Bay	$96,441,400	94.74%	$101,798,800
Fairbanks (City)	$1,028,480,900	70.51%	$1,458,574,300
North Pole	$132,139,700	70.49%	$187,457,100
Other	$1,437,762,000	74.33%	$1,934,409,900
TOTAL	$2,598,382,600	72.57%	$3,580,441,300
Haines (City)	$35,890,800	79.91%	$44,916,300
Other	$41,995,200	85.65%	$49,029,200
TOTAL	$77,886,000	82.91%	$93,945,500
Juneau (City)	$351,952,100	80.60%	$436,658,900
Douglas	$64,093,200	84.21%	$76,111,100
Other	$981,549,700	89.18%	$1,100,618,900
TOTAL	$1,397,595,000	86.62%	$1,613,388,900
Kenai Peninsula (Homer)	$194,230,300	89.99%	$215,845,000
Kenai	$261,638,600	92.47%	$282,950,800
Seldovia	$15,540,700	94.46%	$16,451,300
Seward	$134,543,500	94.64%	$142,170,600
Soldotna	$195,190,900	90.61%	$215,425,400
Other	$1,796,248,600	95.96%	$1,871,875,200
TOTAL	$2,597,392,600	94.63%	$2,744,718,300
Ketchikan Gateway (City)	$382,721,300	97.77%	$391,440,000
Other	$278,267,000	97.79%	$284,545,100
TOTAL	$660,988,300	97.78%	$675,985,100
Kodiak (City)	$251,076,100	64.08%	$391,834,100
Other	$152,936,900	84.71%	$180,536,600
TOTAL	$404,013,000	70.59%	$572,370,700
Mat-Su (Palmer)	$139,064,000	98.34%	$141,412,400
Houston	$49,025,600	96.18%	$50,971,300
Wasilla	$305,219,500	98.68%	$309,314,700
Other	$1,857,103,100	99.63%	$1,864,081,300
TOTAL	$2,350,412,200	99.35%	$2,365,779.700
North Slope	$463,489,500	90.59%	$511,643,200
Sitka	$378,161,900	95.44%	$396,227,900
TOTAL BOROUGHS	$25,700,384,600	90.71%	$28,331,603,200

REAL AND PERSONAL PROPERTY

CITIES	Assessed	Ratio	Full Value
Bethel	$0	0.00%	$182,296,900
Cordova	$59,878,900	49.62%	$120,673,000
Craig	$23,796,900	68.56%	$34,707,400
Delta Junction	$0	0.00%	$30,870,500
Dillingham	$94,669,900	100.00%	$94,669,900
Eagle	$3,918,600	43.04%	$9,104,500
Galena	$0	0.00%	$19,149,500
Hoonah	$0	0.00%	$27,845,200
Hydaburg	$0	0.00%	$12,688,900
Kake	$0	0.00%	$11,608,000
King Cove	$0	0.00%	$23,230,800
Klawock	$0	0.00%	$5,563,000
Kotzebue	$0	0.00%	$93,245,100
Nenana	$12,140,900	94.25%	$12,881,500
Nome	$100,902,700	86.45%	$116,712,900
Pelican	$9,022,600	88.85%	$10,155,400
Petersburg	$107,829,200	66.88%	$161,219,300
St. Marys	$0	0.00%	$4,239,400
Sand Point	$0	0.00%	$71,086,800
Skagway	$48,933,400	83.72%	$58,447,100
Tanana	$0	0.00%	$11,195,400
Unalaska	$79,801,700	77.96%	$102,367,800
Unalakleet	$0	0.00%	$19,714,500
Valdez	$135,067,100	78.30%	$172,493,900
Whittier	$17,479,700	90.01%	$19,419,200
Wrangell	$79,419,900	71.06%	$111,757,000
Yakutat	$9,804,800	61.43%	$15,960,400
TOTAL CITIES	$782,666,300	50.39%	$1,553,303,300
UNORGANIZED BOROUGH	$0	0.00%	$0
TOTAL BOROUGHS	$25,700,384,600	90.71%	$28,331,603,200
STATEWIDE TOTALS	$26,483,050,900	88.62%	$29,884,906,500

TABLE V

FULL VALUE DETERMINATION
January 1, 1985

The following information should be used to interpret Table V:

Municipalities: Boroughs and cities organized under the laws of Alaska (except those second class cities which are located outside of boroughs, and which do not levy a property tax.)

FULL VALUE, AS 29.45:

The full value of real and personal property taxable under provisions of local ordinance and state law as equalized by the Department of Community and Regional Affairs in conformity with uniform standards defined in Attorney General Opinion No. 18, 1962.

PERCENT OF TOTAL:

The relationship in terms of percent, which the equalized full value of property taxable under provisions of Title 29 bears to the full value determination.

FULL VALUE, AS 43.56:

The assessed value of oil and gas exploration, production and pipeline transportation property as determined by the Petroleum Revenue Division, Department of Revenue.

PERCENT OF TOTAL:

The relationship in terms of percent, which the value of property assessed by under AS 43.56 bears to the full value determination.

FULL VALUE DETERMINATION:

The full value of property taxable under provisions of municipal law (AS 29.45) and oil and gas related property as assessed by the State (AS 43.56).

Note: No valuation data has been compiled or is available for property taxable under provisions of municipal law which is situated within the unorganized area of Alaska (unorganized borough) or for the 94 second class cities therein.

TABLE V

FULL VALUE DETERMINATION
(as of January 1)

BOROUGH	AS 29.53 FULL VALUE	AS 43.56 STATE ASSESSED	TOTAL FULL VALUE
Anchorage	$15,675,303,800	$ 80,107,200	$15,755,411,000
Bristol Bay	$ 101,798,800	$ 0	$ 101,798,800
Fairbanks (City)	$ 1,458,574,300	$ 0	
North Pole	$ 187,457,100	$ 0	
Other	$ 1,934,409,900	$ 0	
TOTAL	$ 3,580,411,300	$630,556,400	$ 4,210,997,700
Haines (City)	$ 44,916,300	$ 0	
Other	$ 49,029,200	$ 0	
TOTAL	$ 93,945,500	$ 0	$ 93,945,500
Juneau (City)	$ 436,658,900	$ 0	
Douglas	$ 76,111,100	$ 0	
Other	$ 1,100,618,900	$ 0	
TOTAL	$ 1,613,388,900	$ 0	$ 1,613,388,900
Kenai (Homer)	$ 215,845,000	$ 0	
Kenai	$ 282,950,800	$ 0	
Seldovia	$ 16,451,300	$ 0	
Seward	$ 142,170,600	$ 0	
Soldotna	$ 215,425,400	$ 0	
Other	$ 1,871,875,200	$ 0	
TOTAL	$ 2,744,718,300	$ 545,500,900	$ 3,290,219,200
Ketchikan (City)	$ 391,440,000	$ 0	
Other	$ 284,545,100	$ 0	
TOTAL	$ 675,985,100	$ 0	$ 675,985,100
Kodiak (City)	$ 391,834,100	$ 0	
Other	$ 180,536,600	$ 0	
TOTAL	$ 572,370,700	$ 0	$ 572,370,700
Mat-Su (Palmer)	$ 141,412,400	$ 0	
Houston	$ 50,971,300	$ 0	
Wasilla	$ 309,314,700	$ 0	
Other	$ 1,864,081,300	$ 0	
TOTAL	$ 2,365,779,700	$ 1,626,500	$ 2,367,406,200
North Slope	$ 511,643,200	$12,365,143,700	$12,876,786,900
Sitka	$ 396,227,900	$ 0	$ 396,227,900
TOTAL BOROUGH	$28,331,603,200	$13,622,934,700	$41,954,537,900

FULL VALUE DETERMINATION
(as of January 1)

CITIES	AS 29.53 FULL VALUE	AS 43.56 STATE ASSESSED	TOTAL FULL VALUE
Bethel	$ 182,296,900	$ 0	$ 182,296,900
Cordova	$ 120,673,000	$ 0	$ 120,673,000
Craig	$ 34,707,400	$ 0	$ 34,707,400
Delta Junction	$ 30,870,500	$ 0	$ 30,870,500
Dillingham	$ 94,669,900	$ 0	$ 94,669,900
Eagle	$ 9,104,500	$ 0	$ 9,104,500
Galena	$ 19,149,500	$ 0	$ 19,149,500
Hoonah	$ 27,845,200	$ 0	$ 27,845,200
Hydaburg	$ 12,688,900	$ 0	$ 12,688,900
Kake	$ 11,608,000	$ 0	$ 11,608,000
King Cove	$ 23,230,800	$ 0	$ 23,230,800
Klawock	$ 5,563,000	$ 0	$ 5,563,000
Kotzebue	$ 93,245,100	$ 0	$ 93,245,100
Nenana	$ 12,881,500	$ 0	$ 12,881,500
Nome	$ 116,712,900	$ 0	$ 116,712,900
Pelican	$ 10,155,400	$ 0	$ 10,155,400
Petersburg	$ 161,219,300	$ 0	$ 161,219,300
St. Mary's	$ 4,239,400	$ 0	$ 4,239,400
Sand Point	$ 71,086,800	$ 0	$ 71,086,800
Skagway	$ 58,447,100	$ 0	$ 58,447,100
Tanana	$ 11,195,400	$ 0	$ 11,195,400
Unalaska	$ 102,367,800	$ 2,941,600	$ 105,309,400
Unalakleet	$ 19,714,500	$ 0	$ 19,714,500
Valdez	$ 172,493,900	$ 1,567,938,000	$ 1,740,431,900
Whittier	$ 19,419,200	$ 0	$ 19,419,200
Wrangell	$ 111,757,000	$ 0	$ 111,757,000
Yakutat	$ 15,960,400	$ 1,719,000	$ 17,679,400
TOTAL CITIES	$ 1,553,303,300	$ 1,572,598,600	$ 3,125,901,900
UNORGANIZED BOROUGH	$ 0	$ 3,834,798,100	$ 3,834,798,100
TOTAL BOROUGH	$28,331,603,200	$13,622,934,700	$41,954,537,900
STATEWIDE TOTAL	$29,884,906,500	$19,030,331,400	$48,915,237,900

TABLE VI

FULL VALUE DETERMINATIONS
ALASKA LOCAL GOVERNMENT

TABLE VI-A

COMPARISON OF FULL VALUE DETERMINATIONS

Table VI-A is a Three-year comparison of the Department's equalized full value figures, which include locally assessed and state assessed property values within all boroughs and cities organized under the Laws of Alaska, except those second class cities which are located outside of boroughs and do not levy a property tax.

TABLE VI-B

FULL VALUE DETERMINATIONS SUMMARY

Table VI-B is a summary of the Department's equalized full value figures for the past 12 years. The table illustrates the annual percentage increases for both locally and state assessed properties.

Locally Assessed:

The equalized full value of real property taxable under provisions of Alaska Statutes 29.45 as determined by the Department of Community and Regional Affairs in conformity with uniform standards, defined in Attorney General Opinion No. 18, 1962.

State Assessed:

The value of oil and gas, exploration, production and pipeline transportation property as determined and certified by the Department of Revenue in conformity with standards defined in Alaska Statutes 43.56.

Full Value:

The equalized full value of real property taxable under provisions of Alaska Statutes 29.45 as determined by the Department of Community and Regional Affairs in conformity with uniform standards, defined in Attorney General Opinion No. 18, 1962.

TABLE VI-A

COMPARISON OF FULL VALUE DETERMINATION

BOROUGH	1983*	% of change '83 to '84	1984*	% of change '84 to '85	1985
ANCHORAGE					
City	3,826,505,400		4,982,502,900		15,675,303,800
Other	6,938,631,200		8,131,056,300		0
State Assessed	101,608,530	-15.56%	85,796,600	-7.10%	80,107,200
TOTAL	10,866,745,130	21.46%	13,199,355,800	19.36%	15,755,411,000
BRISTOL BAY	103,818,800	8.09%	112,215,200	-10.23%	101,798,000
FAIRBANKS NORTH STAR					
City	1,244,966,100		1,385,588,700		1,458,574,300
North Pole	114,967,700		119,049,000		187,457,100
Other	1,356,013,300		1,495,657,400		1,934,409,900
State Assessed	640,842,290	-2.06%	627,613,530	.45%	630,556,400
TOTAL	3,356,789,390	8.07%	3,627,908,630	16.07%	4,210,997,700
HAINES					
City	40,740,800		29,627,633		44,916,300
Other	43,767,400		59,255,267		49,029,200
TOTAL	84,508,200	5.17%	88,882,900	5.69%	93,945,500
JUNEAU, CITY & BOROUGH					
City	337,835,200		482,026,900		436,658,900
Douglas	55,646,300		61,679,900		76,111,100
Other	751,844,800		950,212,400		1,100,618,900
TOTAL	1,145,326,400	30.43%	1,493,919,200	7.99%	1,613,388,900
KENAI PENINSULA					
Homer	174,800,200		150,681,179		215,845,000
Kenai	206,824,100		179,859,530		282,950,800
Seldovia	18,246,100		20,224,597		16,451,300
Seward	87,603,300		85,492,086		142,170,600
Soldotna	132,734,800		130,644,557		215,425,000
Other	2,678,550,600		1,956,281,851		1,871,875,200
State Assessed	607,354,950	-4.59%	579,456,200	-6.22%	545,500,900
TOTAL	3,906,130,750	-20.57%	3,102,640,000	6.04%	3,290,219,200

TABLE VI-A

COMPARISON OF FULL VALUE DETERMINATION

BOROUGH	1983*	% of change '83 to '84	1984*	% of change '84 to '85	1985
KETCHIKAN GATEWAY					
City	367,163,600		360,146,300		391,440,000
Other	323,652,500		351,195,300		284,545,100
TOTAL	690,816,100	2.97%	711,341,600	5.23%	675,985,100
KODIAK ISLAND					
City	367,230,600		459,473,500		391,834,100
Other	174,651,500		191,971,200		180,536,600
TOTAL	541,882,100	20.21%	651,444,700	-13.81%	572,370,700
MATANUSKA-SUSITNA					
Houston	27,029,000		149,565,900		50,971,300
Palmer	91,963,800		46,743,400		141,412,400
Wasilla	148,249,600		219,402,800		309,314,700
Other	1,152,957,200		1,356,046,400		1,864,081,300
State Assessed	1,626,460		1,626,460		1,626,500
TOTAL	1,421,826,060	24.72%	1,773,384,960	33.49%	2,367,406,200
NORTH SLOPE BOROUGH					
Borough	609,202,900		621,986,800		511,643,200
State Assessed	9,466,535,480	23.94%	11,732,896,800	5.38%	12,365,143,700
TOTAL	10,059,361,780	22.82%	12,354,883,600	4.22%	12,876,786,900
SITKA, CITY & BOROUGH	439,486,500	72.10%	756,351,400	----	396,227,900
BOROUGH TOTALS	32,616,691,210	16.11%	37,872,327,990	10.77%	41,954,537,900
CITIES					
BETHEL		----	170,370,900	7.00%	182,296,900
CORDOVA	24,451,600	-4.40%	121,884,950	-1.00%	120,673,000
CRAIG	24,451,600	16.07%	28,381,400	22.28%	34,707,400
DELTA JUNCTION				----	30,870,500
DILLINGHAM	101,306,800	11.19%	112,645,500	-18.98%	94,669,900
EAGLE		----	7,848,700	16.00%	9,104,500
GALENA	15,213,500	12.38%	17,097,800	11.99%	19,149,500
HOONAH	23,534,900	10.57%	26,023,600	6.99%	27,845,200
HYDABURG	10,652,500	11.32%	11,858,800	6.98%	12,688,900
KAKE	9,622,950	12.74%	10,848,600	6.99%	11,608,000
KING COVE	19,563,700	10.97%	21,711,000	7.00%	23,230,800
KLAWOCK	4,619,800	12.54%	5,199,100	6.99%	5,563,000
KOTZEBUE		----	85,041,480	9.64%	93,245,100
NENANA	10,987,670	2.24%	11,233,940	14.66%	12,881,500
NOME	113,099,900	83.07%	207,050,000	----	116,712,900

TABLE VI - A

COMPARISON OF FULL VALUE DETERMINATION

CITIES	1983*	% of change '83 to '84	1984*	% of change '84 to '85	1985
PELICAN	9,444,600	-3.18%	9,143,800	11.06%	10,155,400
PETERSBURG	142,322,700	13.59%	161,668,700	-.27%	161,219,300
ST. MARY'S	3,512,600	11.75%	3,925,300	8.00%	4,239,400
SAND POINT	59,691,200	11.30%	66,436,300	6.99%	71,086,800
SKAGWAY	61,462,250	3.04%	63,333,600	-8.36%	58,447,100
TANANA	5,870,800	12.72%	6,617,500	69.17%	11,195,400
UNALASKA	86,255,300	10.91%	95,670,900	6.99%	102,367,800
State Assessed				----	2,941,600
TOTAL				----	105,309,400
UNALAKLEET				----	19,714,500
VALDEZ	177,354,300	-1.44%	174,806,900	-1.34%	172,493,900
State Assessed	1,519,474,000	1.70%	1,545,318,230	1.46%	1,567,938,000
TOTAL	1,696,828,300	1.37%	1,720,125,130	1.18%	1,740,431,900
WHITTIER		----	18,510,280	4.91%	19,419,200
WRANGELL	97,867,600	8.75%	106,435,200	5.00%	111,757,000
YAKUTAT	23,590,200	-32.82%	15,846,420	.71%	15,960,400
State Assessed	1,997,400	5.30%	2,103,420	-22.36%	1,719,000
TOTAL	25,788,660	30.39%	17,949,840	-1.52%	17,679,400
CITIES TOTAL	2,679,726,170	15.94%	3,107,012,320	.60%	3,125,901,900
MUNICIPAL TOTAL	32,616,691,210	16.11%	37,872,327,990	10.77%	41,954,537,900
UNORGANIZED BOROUGH	3,743,264,300	7.67%	4,030,427,300	-5.10%	3,834,798,100
STATEWIDE TOTAL	39,009,681,680	15.38%	45,009,767,610	8.67%	48,915,237,900

TABLE VI - B

FULL VALUE DETERMINATION SUMMARY

1974 - 1985

JANUARY 1 YEAR	LOCAL ASSESSED	PERCENT INCREASE	STATE ASSESSED	PERCENT INCREASE	FULL VALUE	PERCENT INCREASE
1974	3,781,749,440	8.58%	705,423,640		4,853,272,007	18.65%
1975	4,901,213,968	29.06%	1,300,582,560	84.36%	6,673,611,342	37.50%
1976	6,207,670,300	26.66%	4,634,552,550	256.34%	11,679,514,605	75.01%
1977	8,026,248,358	29.30%	8,497,929,200	83.36%	17,102,463,214	46.43%
1978	9,311,627,309	16.01%	11,090,725,700	30.51%	21,344,147,789	24.80%
1979	10,989,005,940	18.01%	11,956,586,590	7.81%	25,003,954,890	17.15%
1980	12,332,919,158	12.22%	12,167,569,820	1.76%	26,927,537,754	7.69%
1981	13,625,907,491	10.48%	13,170,633,280	8.24%	29,780,286,180	10.59%
1982	16,220,702,495	19.04%	14,412,781,170	9.43%	35,226,938,816	18.29%
1983	19,646,851,092	21.12%	16,060,037,180	11.43%	39,090,394,850	10.97%
1984	22,485,866,595	14.45%	18,605,238,540	15.85%	45,009,767,610	15.14%
1985	26,483,050,900	17.77%	19,030,331,400	2.28%	48,915,237,900	8.67%

TABLE VII

REAL PROPERTY STAFF STATISTICS - 1985

The following table is for informational purposes only. Total number of parcels are real property parcels as indicated by the municipalities' 1985 certified assessment rolls. The number of appraisers is for real property appraisers and the assessor. The assessment budget and cost per parcel are based on the total budget for the assessing department which includes personal property appraisers (where applicable), assessing clerks, drafting personnel, and employee benefits. Therefore, in most cases, the cost per parcel reflects more than the cost of assessing real property.

As all the first class cities (outside of organized boroughs) and the Bristol Bay Borough are appraised by contract assessors, they were not included in this table.

TABLE VII

REAL PROPERTY STAFF STATISTICS - 1985

MUNICIPALITY	Number R.P. Appraisers Including Assessor	Total Number Real Parcels	Estimated Sq. Mi. Within Jurisdiction	Assessment Budget 1983	Average Number of Parcels Per Appraiser	Cost Per Parcel	Number Sq. Mi. Per Appraiser	Assessment Cycle
ANCHORAGE, MUNICIPALITY OF	28	83,493	1,884	$2,572,190	2,981.9	$ 30.80	67.2	Annual
FAIRBANKS NORTH STAR	12	40,056	7,500	1,035,683	3,338.0	25.85	625.0	Annual
HAINES	1	2,197	2,620	49,227	2,197.0	22.40	2,620.0	Annual
JUNEAU, CITY & BOROUGH	5	11,225	3,100	425,209	2,245.0	37.88	620.0	F/Y
KENAI PENINSULA	7	48,683	14,697	935,336	6,954.0	19.21	2,449.5	(2 Year Cycle)
KETCHIKAN GATEWAY	3	6,207	1,250	254,138	2,069.0	40.94	416.7	Annual
KODIAK ISLAND	2	4,091	5,440	192,860	2,045.5	47.14	2,720.0	3 Years
MATANUSKA-SUSITNA	11	56,120	20,544	1,277,045	5,101.8	22.75	1,867.6	Annual
SITKA, CITY & BOROUGH	1	2,784	7,927	121,060	2,784.0	43.48	7,927.0	Annual

TABLE VIII

1985 CONTRACT REVALUATION COSTS

MUNICIPALITY	CONTRACTOR	CONTRACT AMOUNT	PARCEL VAC	COUNT IMPR	TOTAL	PER PARCEL AMOUNT	SCOPE OF WORK
Bristol Bay Borough	Property Analysis Co.	$13,575	278	294	572	$ 23.73	Complete (Real)
Cordova	Real Estate Services Corporation	$21,065	218	628	848	$ 24.84	Complete (Real)
Craig	Wright Appraisal Co.	$ 7,500	130	188	310	$ 24.19	Complete (Real)
Dillingham	Appraisal Company of Alaska	$12,500	279	406	685	$ 18.24	Update (Real)
Nome	Appraisal Company of Alaska	$14,973	510	927	1,437	$ 10.40	Update (Real)
Pelican	Pomptier,Duverney Horan	$ 2,000	33	55	88	$ 22.72	Complete (Real)
Petersburg	Appraisal Associates of Alaska	$25,170	463	874	1,337	$ 18.82	Two Year Cycle
Skagway	Pomptier, Duverney & Horan	$10,000	162	459	621	$ 16.10	Update (Real)
Unalaska	Real Estate Services Corp.	$12,500	110	235	345	$ 36.23	Two Year Cycle)
Valdez	Appraisal Company of Alaska	$32,000	554	801	1,355	$ 23.61	1/3 Complete Revaluation
Wrangell	Pomptier,Duverney Horan	$17,500	251	628	879	$ 19.90	Update (Real)
Whittier	Real Estate Service Corp.	$ 9,640	86	280	366	$ 26.33	Update (Real)

Chapter 4

REVENUE STATISTICS

- MUNICIPAL TAXATION:
  Property and Sales Tax Rates
- MUNICIPAL REVENUE PROJECTIONS

TABLE IX

PROPERTY TAX RATE

Rates of tax levied are listed in Table IX for all municipalities organized under the laws of Alaska.

Property tax rates are reported in terms of a mill.

Table IX lists property tax rates for each tax code area (city and service area) within boroughs and cities.

Table X lists the sales tax rates for all municipalities in Alaska.

MUNICIPAL PROPERTY MILL RATE 1985

BOROUGH AND SERVICE AREA (CLASS)	PROPERTY TAX		
	1983	1984	1985
MUNICIPALITY OF ANCHORAGE (Unified Home Rule)			
Anchorage (SA)	0.00	0.00	0.00
Administration	1.05	0.62	0.86
Schools	3.66	4.27	4.00
Roads	0.60	1.33	1.09
Police	2.12	2.30	1.98
Fire	1.08	1.19	1.02
Parks and Recreation	0.10	0.47	0.45
Solid Waste	0.28	0.00	0.00
TOTAL	8.89	9.91	9.40
Hillside (SA)	0.00	0.00	0.00
Administration	1.05	0.62	0.86
Schools	3.66	4.27	4.00
Fire	1.08	1.19	1.02
Parks and Recreation	0.10	0.47	0.45
Solid Waste	0.28	0.00	0.00
TOTAL	6.17	6.55	6.33
Spenard (SA)	0.00	0.00	0.00
Administration	1.05	0.62	0.86
Schools	3.66	4.27	4.00
Roads	0.60	1.33	1.09
SA 35 Roads	0.01	0.19	0.19
Police	2.12	2.03	1.98
Fire	1.08	1.19	1.02
Parks and Recreation	0.10	0.47	0.45
Solid Waste	0.28	0.00	0.00
TOTAL	8.90	10.10	9.59
Girdwood (SA)	0.00	2.10	1.42
Administration	1.05	0.62	0.86
Schools	3.66	4.27	4.00
Solid Waste	0.28	0.00	0.00
Area Bonds	2.11	0.00	0.00
TOTAL	7.10	6.99	6.28
Glen Alps (SA)	0.00	0.00	0.00
Administration	1.05	0.62	0.86
Schools	3.66	4.27	4.00
Roads		0.52	0.52
TOTAL	4.71	5.41	5.38

BOROUGH AND SERVICE AREA (CLASS)	PROPERTY TAX 1983	1984	1985
MUNICIPALITY OF ANCHORAGE (Continued)			
Huffman Hills (SA)	0.00	0.00	0.00
Administration	1.05	0.62	0.86
Schools	3.66	4.27	4.00
Roads	0.60	0.00	1.09
Fire	1.08	1.33	1.02
Parks and Recreation	0.10	1.19	0.45
Solid Waste	0.28	0.47	0.00
TOTAL	6.77	7.88	7.42
Stuckagain Heights & LRS (SA)	0.00	0.00	0.00
Administration	1.05	0.62	0.86
Schools	3.66	4.27	4.00
Fire	1.08	1.19	1.02
Limited Road Service	0.50	0.50	0.50
TOTAL	6.29	6.58	6.38
Eagle River LRS (SA)	0.00	0.00	0.00
Administration	1.05	0.62	0.86
Schools	3.66	4.27	4.00
Police	2.12	2.03	1.98
Parks and Recreation	0.08	0.07	0.19
Area Bonds	0.00	0.03	0.00
Fire	1.08	1.19	1.02
TOTAL	8.13	8.45	8.55
Chugiak (SA)	0.00	0.00	0.00
Administration	1.05	0.62	0.86
Schools	3.66	4.27	4.00
Police	2.12	2.03	1.98
Parks and Recreation	0.08	0.07	0.19
Fire	0.14	0.01	0.00
TOTAL	7.05	7.00	7.53
Canyon Road (SA)	0.00	0.00	0.00
Administration	1.05	0.62	0.86
Schools	3.66	4.27	4.00
Fire	1.08	1.19	1.02
Parks and Recreation	0.10	0.47	0.45
Solid Waste	0.28	0.52	0.00
TOTAL	6.17	7.07	6.85

BOROUGH AND SERVICE AREA (CLASS)	PROPERTY TAX		
	1983	1984	1985
MUNICIPALITY OF ANCHORAGE (Continued)			
Oceanview (SA)	0.00	0.00	0.00
Administration	1.05	0.62	0.86
Schools	3.66	4.27	4.00
Roads	0.60	1.33	1.09
SA 35 Roads	0.01	0.19	0.19
Fire	1.08	1.19	1.02
Parks and Recreation	0.10	0.47	0.45
Solid Waste	0.28	0.19	0.00
TOTAL	6.78	8.07	7.61
Other Area (SA)	0.00	0.00	0.00
Administration	1.05	0.62	0.86
Schools	3.66	4.27	4.00
TOTAL	4.71	4.89	4.86
Upper O'Malley Road (SA)	0.00	0.00	0.00
Administration	1.05	0.62	0.86
Schools	3.66	4.27	4.00
Fire	1.08	1.19	1.02
Parks and Recreation	0.10	0.47	0.45
Solid Waste	0.28	0.00	0.00
Limited Road Service	0.80	0.80	0.80
TOTAL	6.97	7.35	7.13
Talus West Limited	0.00	0.00	0.00
Administration	1.05	0.62	0.86
Schools	3.66	4.27	4.00
Fire	1.08	1.19	1.02
Parks and Recreation	0.10	0.47	0.45
Solid Waste	0.28	0.00	0.00
Limited Road Service	0.80	0.80	0.40
TOTAL	6.97	7.35	6.73
Rbt. Cr. V. Lim. Rd. Svc. (SA)	0.00	0.00	0.00
Administration	1.05	0.62	0.86
Schools	3.66	4.27	4.00
Fire	1.08	1.19	1.20
Parks and Recreation	0.10	0.47	0.45
Solid Waste	0.28	0.00	0.00
Limited Road Service	1.00	1.00	1.00
TOTAL	7.17	7.55	7.33

BOROUGH AND SERVICE AREA (CLASS)	PROPERTY TAX		
	1983	1984	1985
MUNICIPALITY OF ANCHORAGE (Continued)			
Rbt. Cr. V.Ltd. Rd. Svc. (SA)	0.00	0.00	0.00
Administration	1.05	0.62	0.86
Schools	3.66	4.27	4.00
Ltd. Rd. Svc.	1.00	1.00	1.00
TOTAL	5.71	5.89	5.86
Birchtree/Elmore LRS (SA)	0.00	0.00	0.00
Administration	1.05	0.62	0.86
Schools	3.66	4.27	4.00
Fire	1.08	1.19	1.02
Parks and Recreation	0.10	0.47	0.45
Solid Waste	0.28	0.00	0.00
Limited Road Service	1.00	1.00	1.00
TOTAL	7.17	7.55	7.33
Eagle River Valley LRS (SA)	0.00	0.00	0.00
Administration	1.05	0.62	0.86
Schools	3.66	4.27	4.00
Police	2.12	2.03	1.98
Parks and Recreation	0.08	0.07	0.19
Solid Waste	0.14	0.00	0.00
TOTAL	7.05	6.99	7.53
S. Goldview LRS (SA)	0.00	0.00	0.00
Administration	1.05	0.62	0.86
Schools	3.66	4.27	4.00
Fire	1.08	1.19	1.02
Parks and Recreation	0.10	0.47	0.45
Solid Waste	0.28	0.00	0.00
Limited Road Service	0.75	0.75	0.75
TOTAL	6.92	7.30	7.08
Campbell Airstrip LRS (SA)	0.00	0.00	0.00
Administration	1.05	0.62	0.86
Schools	3.66	4.27	4.00
Fire	1.08	1.19	1.02
Parks and Recreation	0.10	0.47	0.45
Solid Waste	0.28	0.00	0.00
Limited Road Service	0.50	0.50	0.50
TOTAL	6.67	7.05	6.83
Skyranch Estates (SA)		0.00	0.00
Administration		0.62	0.86
Schools		4.27	4.00
Fire		1.19	1.02
Parks		0.47	0.45
Roads		1.00	1.00
TOTAL		7.55	7.33

BOROUGH AND SERVICE	PROPERTY TAX		
AREA (CLASS)	1983	1984	1985
MUNICIPALITY OF ANCHORAGE (Continued)			
Valli Vue Est. LRS (SA)		0.00	0.00
Administration		0.62	0.86
Schools		4.27	4.00
Fire		1.19	1.02
Parks		0.47	0.45
Roads		1.00	1.00
TOTAL		7.55	7.33
Mt. Park Est. LRS (SA)		0.00	0.00
Administration		0.62	0.86
Schools		4.27	4.00
Fire		1.19	1.02
Parks		0.47	0.45
Roads		1.00	1.00
TOTAL		7.55	7.33
Mt. Park/Robin Hills LRS (SA)		0.00	0.00
Administration		0.62	0.86
Schools		4.27	4.00
Fire		1.19	1.02
Parks		0.47	0.45
Roads		1.00	1.00
TOTAL		7.55	7.33
Raven Woods/Bubbling Brook LRS (SA)		0.00	0.00
Administration		0.62	0.86
Schools		4.27	4.00
Fire		1.19	1.02
Parks		0.47	0.45
Roads		0.50	1.00
TOTAL		7.05	7.33
Upper Grove LRS (SA)		0.00	0.00
Administration		0.62	0.86
Schools		4.27	4.00
Fire		1.19	1.02
Parks		0.47	0.45
Roads		1.00	1.00
TOTAL		7.55	7.33
View Point (SA)		0.00	0.00
Administration		0.62	0.86
Schools		4.27	4.00
Parks		0.00	0.00
Roads		1.33	1.09
TOTAL		6.22	5.95

BOROUGH AND SERVICE AREA (CLASS)	PROPERTY TAX		
	1983	1984	1985
BRISTOL BAY BOROUGH (Second Class)			
Administration	0.00	2.00	3.00
Schools	0.00	3.00	2.00
TOTAL	5.00	5.00	5.00
FAIRBANKS NORTH STAR BOROUGH (Second Class)			
Fairbanks (HR)	1.00	2.80	0.00
Administration	0.30	1.80	2.80
Schools	6.40	4.20	0.00
TOTAL	7.70	8.80	2.80
North Pole (HR)	2.00	2.80	0.00
Administration	0.30	2.00	2.00
Schools	6.40	4.20	0.00
TOTAL	8.70	9.00	2.00
Air Park (SA)	0.00	0.00	1.10
Administration	0.30	2.80	1.20
Schools	6.40	4.20	6.10
Fire	0.00	0.00	0.00
TOTAL	6.70	7.00	8.40
Airway (SA)	0.00	0.00	1.10
Administration	0.30	2.80	1.20
Schools	6.40	4.20	6.10
Roads	0.00	0.00	1.30
TOTAL	6.70	7.00	9.70
Arctic Fox (SA)	0.00	0.00	1.10
Administration	0.30	2.80	1.20
Schools	6.40	4.20	6.10
TOTAL	6.70	7.00	8.40
Aztec (SA)	0.00	0.00	1.10
Administration	0.30	2.80	1.20
Schools	6.40	4.20	6.10
Roads	1.00	1.00	1.00
TOTAL	7.70	8.00	9.40

BOROUGH AND SERVICE AREA (CLASS)	PROPERTY TAX 1983	1984	1985
FAIRBANKS NORTH STAR BOROUGH (Continued)			
Ballaine Lake	0.00	0.00	1.10
Administration	0.30	2.80	1.20
Schools	6.40	4.20	6.10
Fire	1.00	1.00	0.00
Roads	0.00	0.00	1.00
Sewer and Water	5.00	5.00	5.00
TOTAL	12.70	13.00	14.40
Beacon Hill (SA)	0.00	0.00	0.00
Administration	0.30	2.80	1.20
Schools	6.40	4.20	6.10
Roads	0.00	0.00	1.10
TOTAL	6.70	7.00	9.50
Becker Ridge (SA)	0.00	0.00	1.10
Administration	0.30	2.80	1.20
Schools	6.40	4.20	6.10
Fire	0.00	0.00	1.10
TOTAL	6.70	7.00	9.50
Birch Hill (SA)	0.00	0.00	1.10
Administration	0.30	0.00	1.20
Schools	6.40	2.80	6.10
Fire	0.00	0.50	0.00
Roads	0.50	4.20	0.80
TOTAL	7.20	7.50	9.20
Brookside (SA)	0.00	0.00	1.10
Administration	0.30	2.80	1.20
Schools	6.40	4.20	6.10
TOTAL	6.70	7.00	8.40
Chena Marina (SA)	0.00	0.00	1.10
Administration	0.00	0.00	1.20
Schools	0.00	0.00	6.10
TOTAL	0.00	0.00	8.40
Chena Hot Springs	0.00	0.00	1.10
Administration	0.00	0.00	1.20
Schools	0.00	0.00	6.10
TOTAL	0.00	0.00	8.40

BOROUGH AND SERVICE AREA (CLASS)	PROPERTY TAX 1983	1984	1985
FAIRBANKS NORTH STAR BOROUGH (Continued)			
Chena Goldstream	0.00	0.00	1.10
Administration	0.00	0.00	1.20
Schools	0.00	0.00	6.10
Fire	0.00	0.00	2.00
TOTAL	0.00	0.00	10.40
Chena Spur (SA)	0.00	0.00	1.10
Administration	0.30	2.80	1.20
Schools	6.40	4.20	6.10
Fire	0.00	0.00	2.00
TOTAL	6.70	7.00	8.80
Cleary Summit (SA)	0.00	0.00	1.10
Administration	0.30	2.80	1.20
Schools	6.40	4.20	6.10
TOTAL	6.70	7.00	8.40
Cordes Drive (SA)	0.00	0.00	1.10
Administration	0.00	0.00	1.20
Schools	0.00	0.00	6.10
Roads	0.00	0.00	12.20
Cooper Estates (SA)	0.00	0.00	1.10
Administration	0.00	0.00	1.20
Schools	0.00	0.00	6.10
Roads	0.00	0.00	1.00
TOTAL	0.00	0.00	9.40
College (SA)	0.00	0.00	1.10
Administration	0.30	2.80	1.20
Schools	6.40	4.20	6.10
Roads	0.00	1.00	1.00
TOTAL	6.70	8.00	9.40
College Hills (SA)	0.00	0.00	1.10
Administration	0.30	2.80	1.20
Schools	6.40	4.20	6.10
TOTAL	6.70	7.00	8.40
Cripple Creek (SA)	0.00	0.00	1.10
Administration	0.30	2.80	1.20
Schools	6.40	4.20	6.10
TOTAL	6.70	7.00	8.40
Deep Forest (SA)	0.00	0.00	1.10
Administration	0.30	2.80	1.20
Schools	6.40	4.20	6.10
TOTAL	6.70	7.00	8.40

BOROUGH AND SERVICE AREA (CLASS)	PROPERTY TAX		
	1983	1984	1985
FAIRBANKS NORTH STAR BOROUGH (Continued)			
Diane (SA)	0.00	0.00	1.10
Administration	0.30	2.80	1.20
Schools	6.40	4.20	6.10
Roads	0.50	0.50	0.10
TOTAL	7.20	7.50	8.50
Eldorado Acres (SA)	0.00	0.00	1.10
Administration	0.30	2.80	1.20
Schools	6.40	4.20	6.10
Roads	0.00	0.50	0.00
TOTAL	6.70	7.50	8.40
Ester Lump (SA)	0.00	0.00	1.10
Administration	0.30	2.80	1.20
Schools	6.40	4.20	6.10
Roads	0.00	0.00	0.70
TOTAL	6.70	7.00	9.10
Ester Fire (SA)	0.00	0.00	1.10
Administration	0.30	2.80	1.20
Schools	6.40	4.20	6.10
Fire	1.00	1.00	1.00
TOTAL	7.70	8.00	9.40
Fairfields (SA)	0.00	0.00	1.10
Administration	0.30	2.80	1.20
Schools	6.40	4.20	6.10
TOTAL	6.70	7.00	8.80
Fairhill (SA)	0.00	0.00	1.10
Administration	0.30	2.80	1.20
Schools	6.40	4.20	6.10
TOTAL	6.70	7.00	9.10
Garden (SA)	0.00	0.00	1.10
Administration	0.30	2.80	1.20
Schools	6.40	4.20	6.10
TOTAL	6.70	7.00	8.40
Goldstream Alaska (SA)	0.00	0.00	1.10
Administration	0.30	2.80	1.20
Schools	6.40	4.20	6.10
TOTAL	6.70	7.00	8.40

BOROUGH AND SERVICE AREA (CLASS)	PROPERTY TAX		
	1983	1984	1985
FAIRBANKS NORTH STAR BOROUGH (Continued)			
Gorden (SA)	0.00	0.00	1.10
Administration	0.00	0.00	1.20
Schools	0.00	0.00	6.10
Roads	0.00	0.00	1.00
TOTAL	0.00	0.00	9.40
Granola Estates (SA)	0.00	0.00	1.10
Administration	0.30	2.80	1.20
Schools	6.40	4.20	6.10
Roads	0.00	0.00	1.00
TOTAL	6.70	7.00	9.40
Hayes Creek (SA)	0.00	0.00	1.10
Administration	0.30	2.80	1.20
Schools	6.40	4.20	6.10
TOTAL	6.70	7.00	8.40
Haystack (SA)	0.00	0.00	1.10
Administration	0.30	2.80	1.20
Schools	6.40	4.20	6.10
Roads	0.00	0.00	2.00
TOTAL	6.70	7.00	10.40
Herning Hills (SA)	0.00	0.00	1.10
Administration	0.30	2.80	1.20
Schools	6.40	4.20	6.10
TOTAL	6.70	7.00	8.40
Highway Park (SA)	0.00	0.00	1.10
Administration	0.30	2.80	1.20
Schools	6.40	4.20	6.10
Roads	0.00	0.00	1.30
TOTAL	6.70	7.00	9.70
Hopeless Road (SA)	0.00	0.00	1.10
Administration	0.30	2.80	1.20
Schools	6.40	4.20	6.10
TOTAL	6.70	7.00	8.40
Horseshoe Downs (SA)	0.00	0.00	1.10
Administration	0.30	2.80	1.20
Schools	6.40	4.20	6.10
TOTAL	6.70	7.00	8.40

BOROUGH AND SERVICE AREA (CLASS)	PROPERTY TAX 1983	1984	1985
FAIRBANKS NORTH STAR BOROUGH (Continued)			
Jennifer Drive (SA)	0.00	0.00	1.10
Administration	0.30	2.80	1.20
Schools	6.40	4.20	6.10
Roads	3.00	3.00	3.00
TOTAL	9.70	10.00	11.40
Jones Road (SA)	0.00	0.00	1.10
Administration	0.30	2.80	1.20
Schools	6.40	4.20	6.10
TOTAL	6.70	7.00	8.40
Kaufman (SA)	0.00	0.00	1.10
Administration	0.30	2.80	1.20
Schools	6.40	4.20	6.10
TOTAL	6.70	7.00	8.40
Kendall (SA)	0.00	0.00	1.10
Administration	0.00	0.00	1.20
Schools	0.00	0.00	6.10
TOTAL	0.00	0.00	8.40
Keeney Road (SA)	0.00	0.00	1.10
Administration	0.30	2.80	1.20
Schools	6.40	4.20	6.10
Roads	1.00	1.00	1.00
TOTAL	7.70	8.00	9.40
Keystone (SA)	0.00	0.00	1.10
Administration	0.30	2.80	1.20
Schools	6.40	4.20	6.10
Roads	0.00	0.00	2.00
TOTAL	6.70	7.00	10.40
Kris Kringle (SA)	0.00	0.00	1.10
Administration	0.30	2.80	1.20
Schools	6.40	4.20	6.10
Roads	1.00	1.00	0.00
TOTAL	7.70	8.00	8.40
Lakloey Hill (SA)	0.00	0.00	1.10
Administration	0.30	2.80	1.20
Schools	6.40	4.20	6.10
Roads	1.00	1.00	1.00
TOTAL	7.70	8.00	9.40
Lee Lane (SA)	0.00	0.00	1.10
Administration	0.30	2.80	1.20
Schools	6.40	4.20	6.10
TOTAL	6.70	7.00	8.40

BOROUGH AND SERVICE AREA (CLASS)	PROPERTY TAX		
	1983	1984	1985
FAIRBANKS NORTH STAR BOROUGH (Continued)			
McCloud (SA)	0.00	0.00	1.10
Administration	0.00	0.00	1.20
Schools	0.00	0.00	6.10
TOTAL	0.00	0.00	8.40
McGrath Estate (SA)	0.00	0.00	1.10
Administration	0.30	2.80	1.20
Schools	6.40	4.20	6.10
Roads	0.00	1.00	1.60
TOTAL	6.70	8.00	10.00
McKinley View (SA)	0.00	0.00	1.10
Administration	0.30	2.80	1.20
Schools	6.40	4.20	6.10
Roads	1.05	1.50	1.50
TOTAL	7.75	8.50	9.90
Miller Hill Extension (SA)	0.00	0.00	1.10
Administration	0.30	2.80	1.20
Schools	6.40	4.20	6.10
TOTAL	6.70	7.00	11.00
Moose Creek (SA)	0.00	0.00	1.10
Administration	0.30	2.80	1.20
Schools	6.40	4.20	6.10
Roads	1.00	0.00	1.00
TOTAL	7.70	7.00	9.40
Moose Meadows (SA)	0.00	0.00	1.10
Administration	0.30	2.80	1.20
Schools	6.40	4.20	6.10
TOTAL	6.70	7.00	8.40
Mountain View (SA)	0.00	0.00	1.10
Administration	0.30	2.80	1.20
Schools	6.40	4.20	6.10
Roads	0.50	0.50	0.50
TOTAL	7.20	7.50	8.90
Murphy (SA)	0.00	0.00	1.10
Administration	0.30	2.80	1.20
Schools	6.40	4.20	6.10
TOTAL	6.70	7.00	8.40

BOROUGH AND SERVICE AREA (CLASS)	PROPERTY TAX		
	1983	1984	1985
FAIRBANKS NORTH STAR BOROUGH (Continued)			
Musk Ox (SA)	0.00	0.00	1.10
Administration	0.30	2.80	1.20
Schools	6.40	4.20	6.10
Roads	0.50	0.50	0.50
Fire	0.00	0.00	0.00
TOTAL	7.20	7.50	8.90
Newby Park (SA)	0.00	0.00	1.10
Administration	0.30	2.80	1.20
Schools	6.40	4.20	6.10
Roads	0.00	0.00	0.00
Fire	0.00	0.00	0.00
TOTAL	6.70	7.00	8.40
North Star Fire (SA)	0.00	0.00	1.10
Administration	0.30	2.80	1.20
Schools	6.40	4.20	6.10
Fire	1.00	1.00	1.00
TOTAL	7.70	8.00	9.40
Old Richardson (SA)	0.00	0.00	1.10
Administration	0.30	2.80	1.20
Schools	6.40	4.20	6.10
TOTAL	6.70	7.00	8.40
Olens West (SA)	0.00	0.00	1.10
Administration	0.30	2.80	1.20
Schools	6.40	4.20	6.10
TOTAL	6.70	7.00	8.40
Parkridge (SA)	0.00	0.00	1.10
Administration	0.30	2.80	1.20
Schools	6.40	4.20	6.10
TOTAL	6.70	7.00	8.40
Peede Country Estate (SA)	0.00	0.00	1.10
Administration	0.30	2.80	1.20
Schools	6.40	4.20	6.10
TOTAL	6.70	7.00	8.40
Pine Stream (SA)	0.00	0.00	1.50
Administration	0.30	2.80	1.20
Schools	6.40	4.20	6.10
TOTAL	6.70	7.00	8.80
Pleasure Land (SA)	0.00	0.00	1.10
Administration	0.30	2.80	1.20
Schools	6.40	4.20	6.10
TOTAL	6.70	7.00	8.40

BOROUGH AND SERVICE AREA (CLASS)	PROPERTY TAX		
	1983	1984	1985
FAIRBANKS NORTH STAR BOROUGH (Continued)			
Polar Heights (SA)	0.00	0.00	1.60
Administration	0.30	2.80	1.20
Schools	6.40	4.20	6.10
TOTAL	6.70	7.00	8.90
Prospecter Park (SA)	0.00	0.00	1.10
Administration	0.30	2.80	1.20
Schools	6.40	4.20	6.10
Fire	0.00	0.00	0.00
TOTAL	6.70	7.00	8.40
Ridgecrest (SA)	0.00	0.00	1.10
Administration	0.30	2.80	1.20
Schools	6.40	4.20	6.10
Roads	0.00	0.00	1.70
TOTAL	6.70	7.00	10.10
Salchaket Heights (SA)	0.00	0.00	1.10
Administration	0.00	0.00	1.20
Schools	0.00	0.00	6.10
TOTAL	0.00	0.00	8.40
Scenic Heights (SA)	0.00	0.00	1.10
Administration	0.30	2.80	1.20
Schools	6.40	4.20	6.10
Roads	0.00	1.00	1.10
Fire	0.00	0.00	0.00
TOTAL	6.70	8.00	9.50
Seavy (SA)	0.00	0.00	1.10
Administration	0.00	0.00	1.20
Schools	0.00	0.00	6.10
TOTAL	0.00	0.00	8.40
Serendipity Hill (SA)	0.00	0.00	1.10
Administration	0.00	0.00	1.20
Schools	0.00	0.00	6.10
TOTAL	0.00	0.00	8.40
Sexburg (SA)	0.00	0.00	1.10
Administration	0.30	2.80	1.20
Schools	6.40	4.20	6.10
Roads	1.00	1.00	0.50
TOTAL	7.70	8.00	8.90

BOROUGH AND SERVICE AREA (CLASS)	PROPERTY TAX		
	1983	1984	1985
FAIRBANKS NORTH STAR BOROUGH (Continued)			
Summit Drive (SA)	0.00	0.00	1.10
Administration	0.30	2.80	1.20
Schools	6.40	4.20	6.10
Fire	0.00	0.00	0.00
TOTAL	6.70	7.00	8.40
Sunrise (SA)	0.00	0.00	1.10
Administration	0.00	0.00	1.20
Schools	0.00	0.00	6.10
Roads	0.00	0.00	0.60
TOTAL	0.00	0.00	9.00
Sunny Hills Terrace (SA)	0.00	0.00	1.10
Administration	0.30	2.80	1.20
Schools	6.40	4.20	6.10
Fire	0.00	0.00	0.00
TOTAL	6.70	7.00	8.40
Tan Tera (SA)	0.00	0.00	1.10
Administration	0.30	2.80	1.20
Schools	6.40	4.20	6.10
Roads	0.00	0.00	4.00
TOTAL	6.70	7.00	12.40
Tungsten (SA)	0.00	0.00	1.10
Administration	0.30	2.80	1.20
Schools	6.40	4.20	6.10
Roads	0.00	0.00	1.20
TOTAL	6.70	7.00	9.60
Twenty Three Mile Slough	0.00	0.00	1.10
Administration	0.30	2.80	1.20
Schools	6.40	4.20	6.10
TOTAL	6.70	7.00	8.40
University Fire (SA)	0.00	0.00	1.10
Administration	0.30	2.80	1.20
Schools	6.40	4.20	6.10
Fire	2.00	2.00	2.00
TOTAL	8.70	9.00	10.40
University Heights (SA)	0.00	0.00	1.10
Administration	0.30	2.80	1.20
Schools	6.40	4.20	6.10
Roads	0.50	0.50	0.00
Fire	0.00	0.00	0.00
TOTAL	7.20	7.50	8.40

BOROUGH AND SERVICE AREA (CLASS)	PROPERTY TAX 1983	1984	1985
FAIRBANKS NORTH STAR BOROUGH (Continued)			
Smith Ranch (SA)	0.00	0.00	1.10
Administration	0.30	2.80	1.20
Schools	6.40	4.20	6.10
Roads	0.00	0.00	0.00
TOTAL	6.70	7.00	8.40
Spinach Creek (SA)	0.00	0.00	1.10
Administration	0.30	2.80	1.20
Schools	6.40	4.20	6.10
Roads	0.00	0.00	0.00
TOTAL	6.70	7.00	8.40
Spring Glade (SA)	0.00	0.00	1.10
Administration	0.40	2.80	1.20
Schools	6.00	4.20	6.10
TOTAL	6.40	7.00	8.40
Spruce Acres (SA)	0.00	0.00	1.10
Administration	0.30	2.80	1.20
Schools	6.40	4.20	6.10
Roads	2.00	2.00	2.00
Fire	0.00	0.00	0.00
TOTAL	8.70	9.00	10.40
Steamboat Landing (SA)	0.00	0.00	1.10
Administration	0.00	0.00	1.20
Schools	0.00	0.00	6.10
TOTAL	0.00	0.00	8.40
Straight Creek (SA)	0.00	0.00	1.10
Administration	0.00	0.00	1.20
Schools	0.00	0.00	6.10
TOTAL	0.00	0.00	8.40
Steese Volunteer Fire (SA)	0.00	0.00	1.10
Administration	0.30	2.80	1.20
Schools	6.40	4.20	6.10
Fire	2.00	2.00	2.00
TOTAL	8.70	9.00	10.40
Summerwood (SA)	0.00	0.00	1.10
Administration	0.00	0.00	1.20
Schools	0.00	0.00	6.10
Roads	0.00	0.00	2.00
TOTAL	0.00	0.00	10.40

BOROUGH AND SERVICE AREA (CLASS)	PROPERTY TAX		
	1983	1984	1985
HAINES BOROUGH (Continued)			
Fire District I (SA)	0.00	0.00	0.00
Administration	0.00	0.00	0.00
Schools	1.60	2.00	2.00
Fire	2.20	2.00	2.40
TOTAL	3.80	4.00	4.40
Fire District II (SA)	0.00	0.00	0.00
Administration	0.00	0.00	0.00
Schools	1.60	2.00	2.00
Fire	2.20	2.00	2.40
TOTAL	3.80	4.00	4.40
Fire District III (SA)	0.00	0.00	0.00
Administration	0.00	0.00	0.00
Schools	1.60	2.00	2.00
Fire	1.80	2.00	1.40
TOTAL	3.40	4.00	3.40
JUNEAU, CITY AND BOROUGH OF (Unified Home Rule)			
Juneau (SA)	0.00	0.00	0.00
Administration	3.38	7.42	7.42
Education	4.58	0.00	0.00
Roads/Maintenance	0.88	0.00	0.00
Police	1.13	0.00	0.00
Fire	0.45	1.50	0.00
Other	0.00	0.00	1.74
TOTAL	10.42	8.92	9.16
Douglas (SA)	0.00	0.00	0.00
Administration	3.38	7.42	7.42
Education	4.58	0.00	0.00
Roads/Maintenance	1.94	0.00	0.00
Police	0.68	0.00	0.00
Fire	0.35	3.26	0.00
Other	0.00	0.00	3.26
TOTAL	10.93	10.68	10.68
Other Area	0.00	0.00	0.00
Administration	3.38	7.42	7.42
Education	4.58	0.00	0.00
Roads/Maintenance	1.60	1.12	0.00
Other	0.00	0.00	1.12
TOTAL	9.56	8.54	8.54

BOROUGH AND SERVICE AREA (CLASS)	PROPERTY TAX 1983	1984	1985
FAIRBANKS NORTH STAR BOROUGH (Continued)			
University West			
Street Lights (SA)	0.00	0.00	1.10
Administration	0.30	0.40	1.20
Schools	6.40	2.80	6.10
Roads	0.50	4.20	0.04
Fire	0.00	0.00	0.00
Street Light	0.30	0.00	0.00
TOTAL	7.00	7.40	8.80
Viewpointe (SA)	0.00	0.00	1.10
Administration	0.30	2.80	1.20
Schools	6.40	4.20	6.10
Roads	0.50	0.50	1.50
Fire	0.00	0.00	0.00
TOTAL	7.20	7.50	9.90
Violet Drive (SA)	0.00	0.00	1.10
Administration	0.30	0.00	1.20
Schools	6.40	0.00	6.10
Fire	0.00	0.00	1.00
TOTAL	6.70	0.00	9.40
Vue Crest (SA)	0.00	0.00	1.10
Administration	0.30	2.80	1.20
Schools	6.40	4.20	6.10
TOTAL	6.70	7.00	8.40
Wildview Acres (SA)	0.00	0.00	1.10
Administration	0.30	2.80	1.20
Schools	6.40	4.20	6.10
Fire	2.00	2.00	2.00
TOTAL	8.70	9.00	10.40
HAINES BOROUGH (Third Class)	0.00	0.00	2.00
Haines (1st)	6.00	0.00	0.00
Administration	0.00	8.00	9.50
Schools	1.60	2.00	2.00
TOTAL	7.60	10.00	11.50

BOROUGH AND SERVICE AREA (CLASS)	PROPERTY TAX 1983	1984	1985
MATANUSKA-SUSITNA BOROUGH			
Wasilla Fire	0.00	0.00	0.50
Administration	1.75	1.73	1.19
Schools	5.55	5.57	4.11
Fire	0.70	0.70	0.70
Other	0.60	0.50	0.00
TOTAL	8.60	8.50	6.50
Butte Fire (SA)	0.00	0.00	0.50
Administration	1.75	1.73	1.19
Schools	5.55	5.57	4.11
Fire	0.40	0.40	0.60
Other	0.60	0.50	0.00
TOTAL	8.30	8.20	6.40
Greater Palmer (SA)	0.00	0.00	0.50
Administration	1.75	1.73	1.19
Schools	5.55	5.57	4.11
Fire	0.70	0.70	0.70
Other	0.60	0.50	0.00
TOTAL	8.50	8.50	6.50
Sutton Fire (SA)	0.00	0.00	0.50
Administration	1.75	1.73	1.19
Schools	5.55	5.57	4.11
Fire	2.00	2.00	2.00
Other	0.60	0.50	0.00
TOTAL	9.90	9.80	7.80
Palmer (HR)	4.00	4.00	4.00
Administration	1.75	1.73	1.19
Schools	5.55	5.57	4.11
TOTAL	11.30	11.30	9.30
Other Area	0.00	0.00	0.00
Administration	1.75	1.73	1.19
Schools	5.55	5.57	4.11
Other	0.60	0.50	0.50
TOTAL	7.90	7.80	5.80
Talkeetna Flood Control (SA)	0.00	0.00	0.00
Administration	1.75	1.73	1.19
Schools	5.55	5.57	4.11
Fire	1.00	1.00	1.00
Other	0.60	0.50	0.50
TOTAL	8.90	8.88	6.80

BOROUGH AND SERVICE AREA (CLASS)	PROPERTY TAX		
	1983	1984	1985
JUNEAU, CITY AND BOROUGH (Continued)			
Auke Bay (SA)	0.00	0.00	0.00
Administration	3.38	7.42	7.42
Education	4.58	0.00	0.00
Roads/Maintenance	1.60	1.12	0.00
Fire	1.03	1.13	1.09
Rural	0.00	0.00	1.12
TOTAL	10.59	9.67	9.63
Glacier Valley (SA)	0.00	0.00	0.00
Administration	3.38	7.42	7.42
Education	4.58	0.00	0.00
Roads/Maintenance	1.60	1.12	0.00
Fire	1.03	0.78	0.68
Other	0.00	0.00	1.12
TOTAL	10.44	9.32	9.22
North Douglas (SA)	0.00	0.00	0.00
Administration	3.38	7.42	7.42
Education	4.58	0.00	0.00
Roads/Maintenance	1.60	1.12	0.00
Fire	0.91	0.26	0.95
Other	0.00	0.00	1.12
TOTAL	10.47	8.80	9.49
Salmon Creek (SA)	0.00	0.00	0.00
Administration	3.38	7.42	7.42
Education	4.58	0.00	0.00
Roads/Maintenance	1.60	1.12	0.00
Fire	1.19	0.71	0.84
Other	0.00	0.00	1.12
TOTAL	10.75	9.25	9.38
Lynn Canal (SA)	0.00	0.00	0.00
Administration	3.38	7.42	7.42
Education	4.58	0.00	0.00
Roads/Maintenance	1.60	1.12	0.00
Fire	1.19	0.79	1.56
Other	0.00	0.00	1.12
TOTAL	10.75	9.33	10.10
KODIAK ISLAND BOROUGH (Second Class)			3.75
Kodiak (HR)	0.00		3.75
Administration	2.00		2.00
Schools	3.75		0.00
TOTAL	5.75	5.00	5.75

BOROUGH AND SERVICE AREA (CLASS)	PROPERTY TAX		
	1983	1984	1985
MATANUSKA-SUSITNA BOROUGH (Continued)			
Garden Terrace Estates (SA)	0.00	0.00	0.00
Administration	1.75	1.73	1.19
Schools	5.55	5.57	4.11
Land Fill & Library	0.00	0.50	2.50
Fire	0.70	0.70	0.70
Other	1.60	1.30	0.50
TOTAL	9.60	9.80	9.00
Houston (2nd)	0.00	0.00	0.00
Administration	1.75	1.73	1.19
Schools	5.55	5.57	4.11
TOTAL	7.30	7.30	5.30
Wasilla (2nd)	0.00	0.00	0.00
Administration	1.75	1.73	1.19
Schools	5.55	5.57	4.11
Fire	0.70	0.70	0.70
Other	0.00	0.40	0.40
TOTAL	8.30	8.40	6.40
Trapper Creek Road (SA)	0.00	0.00	0.00
Administration	1.75	1.73	1.19
Schools	5.55	5.57	4.11
Other	0.00	0.40	0.50
TOTAL	7.90	7.80	5.80
Lakes Fire Service (SA)	0.00	0.00	0.00
Administration	1.75	1.73	1.19
Schools	5.55	5.57	4.11
Fire	1.50	1.50	1.30
Other	0.00	0.50	0.50
TOTAL	9.40	9.30	7.10
Talkeetna Fire Service (SA)	0.00	0.00	0.00
Administration	1.75	1.73	1.19
Schools	5.55	5.57	4.11
Fire	1.00	1.00	1.00
Other	0.00	0.50	0.50
TOTAL	8.90	8.80	6.80
Fishhook (SA)	0.00	0.00	0.00
Administration	1.75	1.73	1.19
Schools	5.55	5.57	4.11
Fire	1.20	1.20	1.20
Other	0.60	0.50	0.50
TOTAL	9.10	9.00	7.00

BOROUGH AND SERVICE AREA (CLASS)	PROPERTY TAX		
	1983	1984	1985
MATANUSKA-SUSITNA BOROUGH (Continued)			
Big Lake (SA)	0.00	0.00	0.00
Administration	1.75	1.73	1.19
Schools	5.55	5.57	4.11
Fire	1.20	1.20	1.00
Other	0.60	0.50	0.50
TOTAL	9.10	8.80	6.80
Meadow Lake (SA)	0.00	0.00	0.00
Administration	1.75	1.73	1.19
Schools	5.55	5.57	4.11
Fire	0.60	0.60	0.60
Other	0.60	0.50	0.50
TOTAL	8.50	8.80	6.40
SITKA, CITY AND BOROUGH (Unified Home Rule)			
Unified District			
Administration	1.50	1.50	1.50
Schools	1.50	1.50	1.50
TOTAL	3.00	3.00	3.00
KETCHIKAN GATEWAY BOROUGH (Second Class)			2.55
Ketchikan (HR)	6.48		0.49
Administration	0.18		2.50
Schools	0.72		1.65
Fire	1.23		1.60
Other	0.79		5.21
TOTAL	9.40	12.00	11.45
Shoreline (SA)	0.00		0.49
Administration	0.18		0.00
Schools	0.72		1.65
Fire	0.75		2.00
Other	0.10		0.41
TOTAL	1.75	4.10	4.55
Other Area	0.00		0.49
Administration	0.18		0.00
Schools	0.72		1.65
Other	0.10		10.41
TOTAL	1.00	3.10	12.55

BOROUGH AND SERVICE AREA (CLASS)	PROPERTY TAX		
	1983	1984	1985
KETCHIKAN GATEWAY BOROUGH (Continued)			
Southeast Fire District	0.00		0.49
Administration	0.18		0.00
Schools	0.72		1.65
Fire	1.00		1.00
Other	0.10		0.41
TOTAL	2.00	4.10	3.55
South Tongass	0.00		0.49
Administration	0.18		0.16
Schools	0.72		1.65
Fire	1.00		0.00
Other	0.10		0.25
TOTAL	2.00	4.10	2.55

BOROUGH AND SERVICE
AREA (CLASS)

KENAI PENINSULA BOROUGH

	1985 * Real Property	1985 * Personal Property
Seldovia (SA)	1.75	2.50
Administration	0.00	0.00
Schools	8.00	5.00
TOTAL	9.75	7.50
Homer (1st)	1.75	2.50
Administration	0.00	0.00
Schools	5.00	5.00
Hospital-South	1.59	1.59
TOTAL	8.34	9.09
Kenai (HR)	1.75	2.50
Administration	0.00	0.00
Schools	1.90	1.90
Hospital-Central	0.65	0.65
TOTAL	4.30	5.05
Seward (HR)	1.75	2.50
Administration	0.00	0.00
Schools	5.00	5.00
TOTAL	6.75	7.50
Seward Special (SA)	1.75	2.50
Administration	0.00	0.00
Schools	5.00	5.00
TOTAL	6.75	7.50
South Hospital	1.75	2.50
Administration	0.00	0.00
Schools	1.59	1.59
Hospital	2.46	0.00
TOTAL	5.80	4.09
North Peninsula Recreation	1.75	2.50
Administration	0.42	0.42
Schools	0.00	0.00
Hospital-Central	0.65	0.65
Recreation	0.74	0.74
Ambulance	0.00	0.00
TOTAL	3.56	4.31
Bear Creek Fire (SA)	1.75	2.50
Administration	0.00	0.00
Schools	0.50	0.50
Fire	0.00	0.00
TOTAL	2.25	3.00

BOROUGH AND SERVICE AREA (CLASS)	1985 * Real Property	1985 * Personal Property
KENAI PENINSULA BOROUGH (Continued)		
Ridgeway (SA)	1.75	2.50
Administration	1.80	1.80
Schools	0.00	0.00
Hospital	0.65	0.65
Fire	0.00	0.00
Ambulance	0.74	0.74
TOTAL	4.94	5.69
North Peninsula Road (SA)	1.75	2.50
Administration	0.00	0.00
Schools	0.00	0.00
Hospital-Central	0.65	0.65
TOTAL	2.40	3.15
North Peninsula Road (South)	1.75	2.50
Administration	0.00	0.00
Schools	0.00	0.00
Hospital-South	1.59	1.59
TOTAL	3.34	4.09
Central Peninsula Road (SA)	1.75	2.50
Administration	0.00	0.00
Schools	0.00	0.00
Hospital-Central	0.65	0.65
Ambulance	0.74	0.74
TOTAL	3.14	3.89
Central Peninsula Road (South)	1.75	2.50
Administration	0.00	0.00
Schools	0.00	0.00
Hospital-South	1.59	1.59
Ambulance	0.74	0.74
TOTAL	4.08	4.83
South Peninsula Road (SA)	1.75	2.50
Administration	1.59	1.59
Schools	0.00	0.00
TOTAL	3.34	4.09
East Peninsula Road (SA)	1.75	2.50
Administration	0.00	0.00
Schools	0.00	0.00
TOTAL	1.75	2.50

BOROUGH AND SERVICE AREA (CLASS) KENAI PENINSULA BOROUGH (Continued)	* 1985 Real Property	* 1985 Personal Property
Soldotna (1st)	1.75	2.50
Administration	0.00	0.00
Schools	3.50	3.50
Hospital-Central	0.65	0.65
Ambulance	0.74	0.74
TOTAL	6.64	7.39
Kachemak ('2nd)	1.75	2.50
Administration	2.00	2.00
Schools	0.00	0.00
Hospital-South	1.59	1.59
TOTAL	5.34	6.09

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* At the time this publication was printed, the question of whether a municipality may legally apply differential millage rates to real and personal property was before the Superior Court. The status of that question will be reported in the next issue.

BOROUGH AND SERVICE AREA (CLASS)	PROPERTY TAX 1983	1984	1985	
NORTH SLOPE BOROUGH (Home Rule)	15.31	18.37	18.37 *	Actual Overall Rate
	(25.70)	(23.46)	(10.00)	Effective Operating Rate

* EXPLANATION OF MILLAGE RATES:

AS 29.45.090(a) restricts the millage rate for the municipal operating budget to a maximum of 30 mills. (There is no limit on taxes to pay bonds.)

The 30 mill limit on operating revenues is levied against an assessed value not to exceed that produced by the following formula:

Average Per Capita Full Value X 225% X municipal population, or, for FY 86:

$82,213 X 2.25 X 12,359 = $2,286,158,551 [1] (Assessed Value Limit for operating)

$2,286,158,551 X 30 mills = $68,584,757 (FY 86 statutory limit for operating budget)

FY 86 Projected operating budget: $22,850,000

$$\frac{\$22{,}850{,}000}{\$2{,}286{,}158{,}551} = \underline{10\text{ mills}}\text{ (effective operating rate)}$$

DEVELOPMENT OF ACTUAL OVERALL RATE: (As explained in municipal budget document):

FY 86 Projected budget for debt service (payment of bonds) $212,914,800

Actual assessed value $12,834,230,060

$$\frac{\$212{,}914{,}800}{\$12{,}834{,}230{,}060} = 16.59\text{ mills (levy to satisfy debt service)}$$

$$\frac{\$22{,}850{,}000}{\$12{,}834{,}230{,}060} = 1.78\text{ mills (levy to satisfy operating budget)}$$

$$16.59 + 1.78 = \underline{18.37\text{ mills}}\text{ (actual overall rate)}$$

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[1] NOTE: For FY 87, this calculation will be:

$86,322 X 2.25 X 12,342 = $2,397,118,779

CITIES

		SALES TAX 1985	MILL RATE 1985
Cordova (Home Rule)		4.0	3.00
Craig (First Class)		4.0	6.00
Dillingham (First Class)		3.0	3.00
Eagle (Second Class)		0.0	0.00
Nenana (First Class)		3.0	11.00
Nome (First Class)		3.0	9.00
Pelican (First Class)		3.0	5.00
Petersburg (Home Rule)	Area 1	5.0	6.00
	Area 2	5.0	4.80
St. Mary's		0.0	
Skagway (First Class)	S/A 1	3.0	5.00
	S/A 2	3.0	3.98
	S/A 3	3.0	2.50
	S/A 4	3.0	0.95
Unalaska (First Class)		2.0	12.57
Valdez (Home Rule)		0.0	11.57
Whittier (Second Class)		3.0	5.00
Wrangell (Home Rule)	Zone 1	5.0	0.80
	Zone 2	5.0	3.20
	Zone 3	5.0	6.00
	Zone 4	5.0	8.00
Yakutat (First Class)		3.0	12.30

CITY	PROPERTY TAX			
	1983	1984	1985	
VALDEZ (HOME RULE)	11.7927	11.5807	11.5689 *	Actual Overall Rate
			14.8058	Effective Operating Rate

* EXPLANATION OF MILLAGE RATES:

AS 29.45.090(a) restricts the millage rate for the municipal operating budget to a maximum of 30 mills. (There is no limit on taxes to pay bonds.)

The 30 mill limit on operating revenues is levied against an assessed value not to exceed that produced by the following formula:

Average Per Capital Full Value X 225% X municipal population, or, for CY 85:

$82,213 X 2.25 X 3,687 = $682,018,495 [1] (Assessed Value Limit for operating)

$682,018,495 X 30 mills = $20,460,555 (CY 85 statutory limit for operating budget)

CY 85 Projected operating budget: $10,097,814 (property tax portion)

$\frac{\$\ 10{,}097{,}814}{\$682{,}018{,}495} = \underline{14.8058}$ (effective operating rate)

DEVELOPMENT OF ACTUAL OVERALL RATE:

CY 85 Projected budget for debt service (payment of bonds) $9,604,082

Actual assessed value $1,689,495,199

$\frac{\$\ \ 9{,}604{,}082}{\$1{,}689{,}495{,}199} = 5.6846$ mills (levy to satisfy debt service)

$\frac{\$\ \ 9{,}941{,}519}{\$1{,}689{,}495{,}199} = 5.8843$ mills (levy to satisfy operating budget)

5.6846 + 5.8843 = 11.5689 mills (actual overall rate)

[1]/NOTE: For CY 86, this calculation will be:

$86,322 X 2.25 X 3,687 = $716,105,732

MUNICIPAL SALES TAX RATES

BOROUGH AND SERVICE AREA (CLASS)	SALES TAX 1983	SALES TAX 1984	SALES TAX 1985
MUNICIPALITY OF ANCHORAGE			
Anchorage (SA)			
TOTALS	0.0	0.0	0.0
BRISTOL BAY BOROUGH (Second Class)			
TOTAL	* 3.0	* 3.0	* 3.0
FAIRBANKS NORTH SLOPE BOROUGH (Second Class)			
Fairbanks (HR)			
TOTAL	0.0	0.0	0.0
North Pole (HR)			
TOTAL	0.0	0.0	0.0
Air Park (SA)			
TOTAL	0.0	0.0	0.0
Airway (SA)			
TOTAL	0.0	0.0	0.0
Arctic Fox (SA)			
TOTAL	0.0	0.0	0.0
Aztec (SA)			
TOTAL	0.0	0.0	0.0
Ballaine Lake			
TOTAL	0.0	0.0	0.0
Beacon Hill (SA)			
TOTAL	0.0	0.0	0.0
Becker Ridge (SA)			
TOTAL	0.0	0.0	0.0
Birch Hill (SA)			
TOTAL	0.0	0.0	0.0
Brookside (SA)			
TOTAL	0.0	0.0	0.0

* RAW FISH TAX ONLY

BOROUGH AND SERVICE
AREA (CLASS)

FAIRBANKS NORTH STAR BOROUGH
(Continued)

	SALES TAX		
	1983	1984	1985
Chena Marina (SA)			
TOTAL	0.0	0.0	0.0
Chena Hot Springs			
TOTAL	0.0	0.0	0.0
Chena Goldstream			
TOTAL	0.0	0.0	0.0
Chena Spur (SA)			
TOTAL	0.0	0.0	0.0
Cleary Summit (SA)			
TOTAL	0.0	0.0	0.0
Cordes Drive (SA)			
TOTAL	0.0	0.0	0.0
Cooper Estates (SA)			
TOTAL	0.0	0.0	0.0
College (SA)			
TOTAL	0.0	0.0	0.0
College Hills (SA)			
TOTAL	0.0	0.0	0.0
Cripple Creek (SA)			
TOTAL	0.0	0.0	0.0
Deep Forest (SA)			
TOTAL	0.0	0.0	0.0
Diane (SA)			
TOTAL	0.0	0.0	0.0
Eldorado Acres (SA)			
TOTAL	0.0	0.0	0.0
Ester Lump (SA)			
TOTAL	0.0	0.0	0.0
Ester Fire (SA)			
TOTAL	0.0	0.0	0.0

BOROUGH AND SERVICE
AREA (CLASS)

FAIRBANKS NORTH STAR BOROUGH
(Continued)

	SALES TAX		
	1983	1984	1985
Fairfields (SA)			
TOTAL	0.0	0.0	0.0
Fairhill (SA)			
TOTAL	0.0	0.0	0.0
Goldstream Alaska (SA)			
TOTAL	0.0	0.0	0.0
Gorden (SA)			
TOTAL	0.0	0.0	0.0
Granola Estates (SA)			
TOTAL	0.0	0.0	0.0
Hayes Creek (SA)			
TOTAL	0.0	0.0	0.0
Haystack (SA)			
TOTAL	0.0	0.0	0.0
Herning Hills (SA)			
TOTAL	0.0	0.0	0.0
Highway Park (SA)			
TOTAL	0.0	0.0	0.0
Hopeless Road (SA)			
TOTAL	0.0	0.0	0.0
Horseshoe Downs (SA)			
TOTAL	0.0	0.0	0.0
Jennifer Drive (SA)			
TOTAL	0.0	0.0	0.0
Jones Road (SA)			
TOTAL	0.0	0.0	0.0
Kaufman (SA)			
TOTAL	0.0	0.0	0.0
Kendall (SA)			
TOTAL	0.0	0.0	0.0

BOROUGH AND SERVICE
AREA (CLASS)

FAIRBANKS NORTH STAR BOROUGH
(Continued)

	SALES TAX		
	1983	1984	1985
North Star Fire (SA)			
TOTAL	0.0	0.0	0.0
Old Richardson (SA)			
TOTAL	0.0	0.0	0.0
Olens West (SA)			
TOTAL	0.0	0.0	0.0
Parkridge (SA)			
TOTAL	0.0	0.0	0.0
Peede Country Estate (SA)			
TOTAL	0.0	0.0	0.0
Pine Stream (SA)			
TOTAL	0.0	0.0	0.0
Pleasure Land (SA)			
TOTAL	0.0	0.0	0.0
Polar Heights (SA)			
TOTAL	0.0	0.0	0.0
Prospecter Park (SA)			
TOTAL	0.0	0.0	0.0
Ridgecrest (SA)			
TOTAL	0.0	0.0	0.0
Salchaket Heights (SA)			
TOTAL	0.0	0.0	0.0
Scenic Heights (SA)			
TOTAL	0.0	0.0	0.0
Seavy (SA)			
TOTAL	0.0	0.0	0.0
Serendipity Hill (SA)			
TOTAL	0.0	0.0	0.0
Sexburg (SA)			
TOTAL	0.0	0.0	0.0

BOROUGH AND SERVICE
AREA (CLASS)

FAIRBANKS NORTH STAR BOROUGH
(Continued)

	SALES TAX		
	1983	1984	1985
Keeney Road (SA)			
TOTAL	0.0	0.0	0.0
Keystone (SA)			
TOTAL	0.0	0.0	0.0
Kris Kringle (SA)			
TOTAL	0.0	0.0	0.0
Lakloey Hill (SA)			
TOTAL	0.0	0.0	0.0
Lee Lane (SA)			
TOTAL	0.0	0.0	0.0
McCloud (SA)			
TOTAL	0.0	0.0	0.0
McGrath Estate (SA)			
TOTAL	0.0	0.0	0.0
McKinley View (SA)			
TOTAL	0.0	0.0	0.0
Miller Hill Extension (SA)			
TOTAL	0.0	0.0	0.0
Moose Creek (SA)			
TOTAL	0.0	0.0	0.0
Moose Meadows (SA)			
TOTAL	0.0	0.0	0.0
Mountain View (SA)			
TOTAL	0.0	0.0	0.0
Murphy (SA)			
TOTAL	0.0	0.0	0.0
Musk Ox (SA)			
TOTAL	0.0	0.0	0.0
Newby Park (SA)			
TOTAL	0.0	0.0	0.0

BOROUGH AND SERVICE
AREA (CLASS)

FAIRBANKS NORTH STAR BOROUGH
(Continued)

	SALES TAX		
	1983	1984	1985
Smith Ranch (SA)			
TOTAL	0.0	0.0	0.0
Spinach Creek (SA)			
TOTAL	0.0	0.0	0.0
Spring Glade (SA)			
TOTAL	0.0	0.0	0.0
Spruce Acres (SA)			
TOTAL	0.0	0.0	0.0
Steamboat Landing (SA)			
TOTAL	0.0	0.0	0.0
Straight Creek (SA)			
TOTAL	0.0	0.0	0.0
Steese Volunteer Fire (SA)			
TOTAL	0.0	0.0	0.0
Summerwood (SA)			
TOTAL	0.0	0.0	0.0
Summit Drive (SA)			
TOTAL	0.0	0.0	0.0
Sunrise (SA)			
TOTAL	0.0	0.0	0.0
Sunny Hills Terrace (SA)			
TOTAL	0.0	0.0	0.0
Tan Tera (SA)			
TOTAL	0.0	0.0	0.0
Tungsten (SA)			
TOTAL	0.0	0.0	0.0
Twenty Three Mile Slough			
TOTAL	0.0	0.0	0.0
University Fire (SA)			
TOTAL	0.0	0.0	0.0

BOROUGH AND SERVICE
AREA (CLASS)

FAIRBANKS NORTH STAR BOROUGH
(Continued)

	SALES TAX		
	1983	1984	1985
University Heights (SA) TOTAL	0.0	0.0	0.0
University West TOTAL	0.0	0.0	0.0
Viewpointe (SA) TOTAL	0.0	0.0	0.0
Violet Drive (SA) TOTAL	0.0	0.0	0.0
Vue Crest (SA) TOTAL	0.0	0.0	0.0
Wildview Acres (SA) TOTAL	0.0	0.0	0.0
HAINES BOROUGH (Third Class) TOTAL	0.0	0.0	1.0
Haines ('1st) TOTAL	4.0	3.0	3.0
Fire District I (SA) TOTAL	1.0	1.0	1.0
Fire District II (SA) TOTAL	1.0	1.0	1.0
Fire District III (SA) TOTAL	1.0	1.0	1.0
JUNEAU, CITY AND BOROUGH OF (Unified Home Rule)			
Juneau (SA) TOTAL	1.0	4.0	4.0
Douglas (SA) TOTAL	1.0	4.0	4.0

BOROUGH AND SERVICE
AREA (CLASS)

JUNEAU, CITY AND BOROUGH
(Continued)

	SALES TAX		
	1983	1984	1985
Other Area			
TOTAL	1.0	4.0	4.0
Auke Bay (SA)			
TOTAL	1.0	4.0	4.0
Glacier Valley (SA)			
TOTAL	1.0	4.0	4.0
North Douglas (SA)			
TOTAL	1.0	4.0	4.0
Salmon Creek (SA)			
TOTAL	1.0	4.0	4.0
Lynn Canal (SA)			
TOTAL	1.0	4.0	4.0
KODIAK ISLAND BOROUGH (Second Class)	0.0	0.0	0.0
Kodiak (HR)			
TOTAL	3.0	3.0	5.0
MATANUSKA-SUSITNA BOROUGH	0.0	0.0	0.0
Wasilla Fire			
TOTAL	0.0	0.0	0.0
Butte Fire (SA)			
TOTAL	0.0	0.0	0.0
Greater Palmer (SA)			
TOTAL	0.0	0.0	0.0
Sutton Fire (SA)			
TOTAL	0.0	0.0	0.0
Palmer (HR)			
TOTAL	0.0	0.0	2.0
Talkeetna Flood Control (SA)			
TOTAL	0.0	0.0	0.0

BOROUGH AND SERVICE AREA (CLASS)	SALES TAX		
	1983	1984	1985
MATANUSKA - SUSITNA BOROUGH (Continued)			
Garden Terrace Estates (SA)			
TOTAL	0.0	0.0	0.0
Houston (2nd)			
TOTAL	0.0	0.0	0.0
Wasilla (2nd)			
TOTAL	0.0	0.0	0.0
Trapper Creek Road (SA)			
TOTAL	0.0	0.0	0.0
Lakes Fire Service (SA)			
TOTAL	0.0	0.0	0.0
Talkeetna Fire Service (SA)			
TOTAL	0.0	0.0	0.0
Fishhook (SA)			
TOTAL	0.0	0.0	0.0
Big Lake (SA)			
TOTAL	0.0	0.0	0.0
Meadow Lake (SA)			
TOTAL		0.0	
NORTH SLOPE BOROUGH	0.0	0.0	0.0
SITKA, CITY AND BOROUGH (Unified Home Rule)			
Unified District			
TOTAL	4.0	4.0	4.0
KENAI PENINSULA BOROUGH			
Seldovia (SA)			
TOTAL	2.0	4.0	4.0
Homer (1st)			
TOTAL	2.0	4.0	5.0

BOROUGH AND SERVICE AREA (CLASS)

KENAI PENINSULA BOROUGH
(Continued)

	SALES TAX		
	1983	1984	1985
Kenai (HR)			
TOTAL	5.0	5.0	5.0
Seward (HR)			
TOTAL	2.0	3.0	3.0
Seward Special (SA)			
TOTAL	2.0	3.0	3.0
South Hospital			
TOTAL	2.0	2.0	2.0
North Peninsula Recreation			
TOTAL	2.0	2.0	2.0
Bear Creek Fire (SA)			
TOTAL	2.0	2.0	2.0
Ridgeway (SA)			
TOTAL	2.0	2.0	2.0
North Peninsula Road (SA)			
TOTAL	2.0	2.0	2.0
Central Peninsula Road (SA)			
TOTAL	2.0	2.0	2.0
Central Peninsula Road (South)			
TOTAL	2.0	2.0	2.0
South Peninsula Road (SA)			
TOTAL	2.0	2.0	2.0
East Peninsula Road (SA)			
TOTAL	2.0	5.0	2.0
Soldotna ('1st)			
TOTAL	2.0	2.0	5.0
Kachemak ('2nd)			
TOTAL	2.0	2.0	2.0

BOROUGH AND SERVICE AREA (CLASS)	SALES TAX 1983	SALES TAX 1984	SALES TAX 1985
KETCHIKAN GATEWAY BOROUGH (Second Class)	0.0	0.0	1.5
Ketchikan (HR) TOTAL	4.0	4.0	4.0
Shoreline (SA) TOTAL	1.5	1.5	1.5
Other Area TOTAL	1.5	1.5	1.5
Southeast Fire District TOTAL	0.0	1.5	1.5
South Tongass TOTAL	0.0	1.5	1.5

1985 REVENUES

MUNICIPAL SALES TAX RATES FOR SECOND CLASS CITIES

	SALES TAX	REVENUES	POPULATION	PER/CAP REVENUES = 1%
Akiachak	0.0	0	451	0
Akiak	0.0	0	250	0
Akolmiut	N/A	N/A	N/A	N/A
Akutan	0.5	27,581	189	29.19
Alakanuk	2.0	24,663	555	21.36
Aleknagik	0.0	0	232	0
Allakaket	0.0	0	188	0
Ambler	2.0	6,312	275	11.48
Anderson	3.0	20,912	521	13.38
Angoon	2.0	9,076.25	562	8.07
Aniak	0.0	0	475	0
Anvik	0.0	0	114	0
Atmautluak	3.0	9,145	234	12.75
Bethel	5.0	1,884,237	3,681	102.38
Brevig Mission	3.0	5,990	159	12.56
Buckland	2.0	10,355	250	20.88
Chefornak	2.0	11,064	275	20.49
Chevak	2.0	36,692	531	34.48
Chignik	0.0	0	132	0
Chuathbaluk	0.0	0	123	0
Clark's Point	N/A	N/A	80	N/A
Cold Bay	0.0	0	250	0
Deering	3.0	9,492	148	21.38
Delta Junction	0.0	0	1,207	0
Diomede	3.0	4,175	157	9.10
Eek	2.0	10,188	259	19.67
Ekwok	N/A	N/A	107	N/A
Elim	2.0	10,557	248	21.28
Emmonak	2.0	41,002	641	31.98
Fort Yukon	3.0	103,931	641	54.05
Cambell	3.0	22,929.28	500	15.28
Golovin	N/A	N/A	131	N/A
Goodnews Bay	0.0	0	238	0
Crayling	0.0	0	217	0
Holy Cross	0.0	0	238	0
Hooper Bay	2.0	42,242	680	31.06
Hughes	0.0	0	91	0
Huslia	0.0	0	283	0
Kaltag	0.0	0	278	0
Kasaan	2.0	N/A	82	N/A
Kiana	2.0	N/A	404	N/A
Kivalina	N/A	7.756	272	N/A
Kobuk	0.0	0	86	0
Kotlik	2.0	22,000	414	26.57
Kotzebue	3.0	728,949	2,981	81.51
Koyuk	2.0	8,699	202	21.53
Koyukuk	N/A	N/A	140	N/A

1985 REVENUES

MUNICIPAL SALES TAX RATES FOR SECOND CLASS CITIES

	SALES TAX	REVENUES	POPULATION	PER/CAP REVENUES = 1%
Kupreanof	0.0	0	41	0
Kwethluk	1.0	N/A	507	N/A
Lower Kalskag	0.0	0	281	0
Manokotak	2.0	2,894	299	4.83
Marshall	0.0	0	280	0
McGrath	0.0	0	510	0
Mekoryuk	N/A	5,830	152	N/A
Mountain Village	2.0	50,832	666	38.16
Napakiak	2.0	17,872	323	27.66
Napaskiak	0.0	0	291	0
Newhalen	N/A	N/A	163	N/A
New Stuyahok	N/A	N/A	337	N/A
Newtok	3.0	3,647	205	5.93
Nightmute	2.0	3,925	145	13.53
Nikolai	N/A	N/A	121	N/A
Nondalton	0.0	0	231	0
Noorvik	2.0	16,977	517	16.41
Nulato	N/A	13,496	382	N/A
Pilot Station	2.0	11,142	419	13.29
Platinum	N/A	N/A	59	N/A
Point Hope	3.0	41,296	570	24.17
Point Alexander	2.0	N/A	96	N/A
Point Heiden	2.0	N/A	94	N/A
Quinhagak	3.0	31,898	451	23.57
Ruby	0.0	0	233	0
Russian Mission	0.0	0	231	0
St. Michael	2.0	23,583	299	39.43
St. Paul	3.0	72,569	595	40.65
Savoonga	3.0	23,451	477	16.38
Scammon Bay	2.0	12,000	303	19.80
Selawik	3.0	29,000	589	16.40
Shageluk	0.0	0	144	0
Shaktoolik	2.0	5,182	171	15.15
Sheldon Point	0.0	0	123	0
Shishmaref	1.0	17,602	410	42.93
Shungnak	2.0	11,721	226	2.59
Stebbins	2.0	17,943	368	24.37
Teller	1.0	14,733	247	59.64
Tenakee Springs	1.0	1,594	142	11.22
Togiak	2.0	N/A	556	N/A
Toksook Bay	2.0	11,086	368	15.06
Tuluksak	N/A	N/A	321	N/A
Tununak	2.0	15,000	317	23.65
Unalakleet	3.0	83,870	787	35.52
Upper Kalskag	0.0	0	133	0
Wales	1.0	2,509	143	17.54
White Mountain	N/A	1,187	158	N/A

TABLE XI

PROPERTY AND SALES TAX REVENUE RECAP

The following table presents an estimated recap of property and sales tax revenues received in taxing municipalities throughout the state. It includes only those municipalities actually levying a property tax.

TABLE XI-A

BOROUGH	REAL PROP ASSESSED	PERS PROP ASSESSED	STATE ASSESSED	TOTAL ASSESSED
ANCHORAGE	$12,800,000,000	$1,875,622,100	$80,107,200	$14,755,729,300
BRISTOL BAY	$52,386,400	$44,055,000	$0	$96,441,400
FAIRBANKS (CITY)	$1,028,480,900	$0	$0	$1,028,480,900
North Pole	$132,139,700	$0	$0	$132,139,700
Other	$1,437,762,000	$0	$0	$1,437,762,000
TOTAL	$2,598,382,600	$0	$630,556,400	$3,228,939,000
HAINES (CITY)	$32,890,000	$3,000,800	$0	$35,890,800
Other	$37,549,200	$4,446,000	$0	$41,995,200
TOTAL	$70,439,200	$7,446,800	$0	$77,886,000
JUNEAU (CITY)	$308,036,400	$43,915,700	$0	$351,952,100
Douglas	$61,327,600	$2,765,600	$0	$64,093,200
Other	$870,167,600	$111,382,100	$0	$981,549,700
TOTAL	$1,239,531,600	$158,063,400	$0	$1,397,595,000
KENAI (HOMER)	$163,747,700	$30,482,600	$0	$194,230,300
Kenai	$224,339,100	$37,299,500	$0	$261,638,600
Seldovia	$12,255,300	$3,285,400	$0	$15,540,700
Seward	$77,827,300	$56,716,200	$0	$134,543,500
Soldotna	$175,952,500	$19,238,400	$0	$195,190,900
Other	$1,644,055,800	$152,192,800	$0	$1,796,248,600
TOTAL	$2,298,177,700	$299,214,900	$545,500,900	$3,142,893,500
KETCHIKAN (CITY)	$360,547,400	$22,173,900	$0	$382,721,300
Other	$263,416,100	$14,850,900	$0	$278,267,000
TOTAL	$623,963,500	$37,024,800	$0	$660,988,300
KODIAK (CITY)	$222,002,500	$29,073,600	$0	$251,076,100
Other	$131,641,300	$21,295,600	$0	$152,936,900
TOTAL	$353,643,800	$50,369,200	$0	$404,013,000
MAT-SU (PALMER)	$123,602,400	$15,461,600	$0	$139,064,000
Huston	$47,457,100	$1,568,500	$0	$49,025,600
Wasilla	$273,012,600	$32,206,900	$0	$305,219,500
Other	$1,744,562,500	$112,540,600	$0	$1,857,103,100
TOTAL	$2,188,634,600	$161,777,600	$1,626,500	$2,352,038,700

TABLE XI-A

BOROUGH	REAL PROP ASSESSED	PERS PROP ASSESSED	STATE ASSESSED	TOTAL ASSESSED
NORTH SLOPE	$321,024,600	$142,464,900	$12,365,143,700	$12,828,633,200
SITKA	$322,641,800	$55,520,100	$0	$378,161,900
TOTAL BOROUGH	$22,868,825,800	$2,831,558,800	$13,622,934,700	$39,323,319,300
CITIES				
CORDOVA	$59,878,900	$0	$0	$59,878,900
CRAIG	$22,805,400	$991,500	$0	$23,796,900
DILLINGHAM	$61,592,900	$33,077,000	$0	$94,669,900
EAGLE	$3,918,600	$0	$0	$3,918,600
NENANA	$7,406,000	$4,734,900	$0	$12,140,900
NOME	$81,744,200	$19,158,500	$0	$100,902,700
PELICAN	$6,127,200	$2,895,400	$0	$9,022,600
PETERSBURG	$97,583,900	$10,245,300	$0	$107,829,200
SKAGWAY	$48,933,400	$0	$0	$48,933,400
UNALASKA	$53,733,200	$26,068,500	$2,941,600	$82,743,300
VALDEZ	$135,067,100	$0	$1,567,938,000	$1,703,005,100
WHITTIER	$11,153,100	$6,326,600	$0	$17,479,700
WRANGELL	$73,797,300	$5,622,600	$0	$79,419,900
YAKUTAT	$9,804,800	$0	$1,719,000	$11,523,800
TOTAL CITIES	$673,546,000	$109,120,300	$1,572,598,600	$2,355,264,900
UNORGANIZED BOROUGH	$0	$0	$3,834,798,100	$3,834,798,100
TOTAL BOROUGH	$22,868,825,800	$2,831,558,800	$13,622,934,700	$39,323,319,300
STATEWIDE TOTAL	$23,542,371,800	$2,940,679,100	$19,030,331,400	$45,513,382,300

TABLE XI-B

BOROUGH	REVENUE SALES TAX	REVENUE PROP TAX	REVENUE OIL/GAS	TOTAL REVENUE
ANCHORAGE	$0	$114,288,200	$760,200	$115,048,400
BRISTOL BAY	$1,652,300	$440,500	$0	$2,092,800
FAIRBANKS	$36,200	$17,825,100	$5,381,300	$23,242,600
HAINES	$667,900	$456,100	$0	$1,124,000
JUNEAU	$9,765,400	$10,761,800	$0	$20,527,200
KENAI	$12,239,524	$14,511,825	$2,703,000	$29,454,349
KETCHIKAN	$1,917,000	$1,988,600	$0	$3,905,600
KODIAK	$3,897,300	$1,504,000	$0	$5,401,300
MAT-SU	$0	$14,229,800	$9,400	$14,239,200
NORTH SLOPE	$4,231,200	$224,066,000	$227,141,700	$455,438,900
SITKA	$2,767,000	$1,171,500	$0	$3,938,500
TOTAL BOROUGH	$37,173,824	$401,243,425	$235,995,600	$674,412,849
CITIES				
BETHEL	$1,768,500	$0	$0	$1,768,500
CORDOVA	$1,050,000	$57,800	$0	$1,107,800
CRAIG	$247,500	$124,700	$0	$372,200
DILLINGHAM	$662,800	$258,600	$0	$921,400
EAGLE	$0	$3,700	$0	$3,700
HOONAH	$160,100	$0	$0	$160,100
KAKE	$27,100	$0	$0	$27,100
KING COVE	$360,000	$0	$0	$360,000
KOTZEBUE	$612,100	$0	$0	$612,100
NENANA	$150,400	$111,700	$0	$262,100
NOME	$898,600	$848,500	$0	$1,747,100
PELICAN	$60,200	$46,100	$0	$106,300
PETERSBURG	$1,236,900	$592,800	$0	$1,829,790
SAND POINT	$193,000	$0	$0	$193,000
SKAGWAY	$374,700	$184,400	$0	$559,100
TANANA	$22,000	$0	$0	$22,000
UNALASKA	$938,200	$982,700	$37,000	$1,957,900
VALDEZ	$0	$19,460,200	$18,139,300	$37,599,500
WHITTIER	$58,800	$87,300	$0	$146,100
WRANGELL	$904,200	$362,600	$0	$1,266,800
YAKUTAT	$89,859	$114,357	$21,100	$225,316
TOTAL CITIES	$9,814,959	$23,235,457	$254,193,000	$287,243,416
TOTAL BOROUGH	$37,173,824	$401,243,425	$235,995,600	$674,412,849
STATEWIDE TOTAL	$46,988,783	$424,478,882	$490,188,600	$961,656,265

Appendix A

House Concurrent Resolution No. 14

HOUSE CONCURRENT RESOLUTIONS

House Concurrent Resolution No. 14

Relating to the establishment of uniform assessment procedures.

Be it Resolved by the House in Second Legislature, Second Session Assembled, the Senate Concurring:

WHEREAS Section 3. Article IX of the state constitution provides that standards for appraisal of all property assessed by the state or its political subdivisions shall be prescribed by law; and

WHEREAS there is now no provision in the law to assure a uniform, equalized, and realistic assessment of property throughout the state; and

WHEREAS fairness in the collection of taxes and the distribution of state funds to political subdivisions, especially for school purposes, demands uniform, equalized, and realistic assessment on a statewide basis; and

WHEREAS, in order to prescribe standards, the legislature must have information as to existing practices in Alaska and in other states as to recent practices and theory, and as to assessment problems peculiar to Alaska;

BE IT RESOLVED by the House in Second Legislature, Second Session assembled, the Senate concurring, that the Local Affairs Agency prepare for the First Session of the Third Legislature a study of assessment problems and procedures in Alaska, initiate and cooperate with the local units of government in the preparation of a manual for assessors to enable them to assess uniformly throughout the state, and prepare a report recommending any legislation necessary to establish uniform, equalized, and realistic assessment throughout Alaska; and be it

FURTHER RESOLVED that the Local Affairs Agency is authorized to inspect the records of equalization, and of any other person or agency charged with any duty pertaining to the assessment of property; and that all persons in all levels of government and private persons who have assessment functions give the Local Affairs Agency full cooperation; and be it

FURTHER RESOLVED that the director of the Local Affairs Agency is authorized to employ a person skilled in assessment matters, and to hold any hearings which are in his opinion necessary to the preparation of the study, the manual or the report.

Passed by the House April 1, 1961.

Passed by the Senate February 23, 1962.

Farm
Land
Use
Assessment

FARM USE LAND ASSESSMENT
PROGRAM HISTORY
AS 29.53.035
AS 29.45.060 *

* Revised effective 1/1/86 (Chapter 74 SLA 85)

January 1, 1968 - the first Farm and Agricultural Lands Deferred Tax Program was enacted (Chapter 82, SLA 1967).

January 1, 1975 - the act was substantially amended (Sec. 1, Chapter 90 SLA 1974). The 1974 amendment reduced the yearly gross farm income requirement from 25% to 10%, provided for the averaging of income over a three year period, provided for estimated farm income for the current year, provided for the use of the lessee farm income to qualify the owner for farm use assessment, increased to seven years the deferred tax payment provision, and provided for reimbursement by the state of property tax revenue lost to the municipality through the operation of the act.

January 1, 1977 - the act was further amended (Sec. 3, Chapter 229, SLA 1976). The 1976 amendment increased the penalty for conversion of the land to a use incompatible with farm use by requiring the owner to pay an amount equal to the additional tax at the current mill levy together with eight percent interest for the preceding seven years as though the land had not been assessed for farm use purposes.

September 10, 1978 - the filing deadline was moved to May 15 (Sec. 1, Chapter 66, SLA 1978).

The program was essentially inactive during the first four years of operation since agricultural and rural real estate, for a variety of reasons, simply was not assessed at as high a percentage of value as urban real estate.

The Farm Use Land Assessment Program requires a differential assessment for qualified farm land, with the owner's paying taxes on the land value as a farm, and the State paying the taxes on the remaining value. If the land is converted to a use incompatible with farming, the owner is liable to pay the deferred tax for the preceding seven years.

Experience over the past several years has vividly demonstrated the difficulty of administering the existing legislation. The omission of a lien provision to make the eligible property liable for the payment to the state of an amount equal to the deferred taxes plus interest is a glaring weakness in the legislation which effectively negates the imposition of the penalty provisions.

FARM USE LAND ASSESSMENT
FY 85 PROGRAM SUMMARY BREAKDOWN

MUNICIPALITY	NUMBER OF APPLICANTS	NUMBER OF ACRES	FULL AND TRUE LAND VALUE	TOTAL DEFERRED VALUE	TOTAL DEFERRED TAX
ANCHORAGE, MUNICIPALITY OF	3	201.18	$ 2,021,400	$ 1,958,050	$ 18,783.68
FAIRBANKS NORTH STAR BOROUGH	24	3,535.68	5,447,575	4,860,547	34,960.17
KENAI PENINSULA BOROUGH	21	3,138.46	4,795,000	4,143,300	21,146.11
KODIAK ISLAND BOROUGH	3	406.54	1,283,505	1,037,137	3,889.21
MATANUSKA-SUSITNA BOROUGH	68	10,865.27	18,106,100	16,567,300	141,267.05
STATEWIDE TOTAL	119	18,147.13	$31,653,580	$28,566,334	$220,046.22
AVERAGE PER APPLICANT	1	152.49	$ 265,996	$ 240,053	$ 1,849.12
AVERAGE PER ACRE			$ 1,744	$ 1,574	$ 12.12
SEVEN-YEAR SUMMARY OF PROGRAM PERFORMANCE					
FISCAL YEAR 1979	87	13,562	17,283,615	15,328,994	140,092
FISCAL YEAR 1980	108	16,412	19,705,705	18,338,680	145,129
FISCAL YEAR 1981	116	17,666	22,997,524	20,348,079	178,714
FISCAL YEAR 1982	115	19,197	29,653,344	20,595,440	142,249
FISCAL YEAR 1983	115	19,636	23,862,462	22,006,210	122,924
FISCAL YEAR 1984	121	19,159	$29,328,035	$26,113,035	$201,025
FISCAL YEAR 1985	119	18,147	$31,653,580	$28,566,334	$220,046

Revenues collected through FY 85, as a result of withdrawal from the program, are as follows:

Number of Applicants: 1
Number of Acres: 67.03

Tax Deferred: $ 1,949.45
Tax and Interest Collected: $ 2,116.08

ALASKA STATUTES, TITLE 29
MUNICIPAL GOVERNMENT
CHAPTER 45
MUNICIPAL ASSESSMENT AND TAXATION
AS 29.45.060. FARM OR AGRICULTURAL LAND

Sec. 29.45.060. Farm or Agricultural Land. (a) Farm use land included in a farm unit and not dedicated or being used for nonfarm purposes shall be assessed on the basis of full and true value for farm use and may not be assessed as if subdivided or used for some other nonfarm purpose. The assessor shall maintain records valuing the land for both full and true value and farm use value. If the land is sold, leased, or otherwise disposed of for uses incompatible with farm use or converted to a use incompatible with farm use by the owner, the owner is liable to pay an amount equal to the additional tax at the current mill levy together with eight percent interest for the preceding seven years, as though the land had not been assessed for farm use purposes. Payment by the owner shall be made to the state to the extent of its reimbursement for revenue loss under (e) of this section for the preceding seven years. The balance of the payment shall be made to the municipality.

(b) An owner of farm use land must, to secure the assessment under this section, apply to the assessor before May 15 of each year in which the assessment is desired. The application shall be made upon forms prescribed by the state assessor for the use of the local assessor, and shall include information that may reasonably be required to determine the entitlement of the applicant. If the land is leased for farm use purposes, the applicant shall furnish to the assessor a copy of the lease bearing the signatures of both lessee and lessor along with the completed application. The applicant shall furnish the assessor a copy of the lease covering the period for which the exemption is requested.

(c) In this section "farm use" means the use of land for profit for raising and harvesting crops, for the feeding, breeding, and management of livestock, for dairying, or another agricultural use, or any combination of these. To be farm use land, the owner or lessee must be actively engaged in farming the land, and derive at least 10 percent of yearly gross income from the land. This section does not apply to land for which the owner has granted, and has outstanding, a lease or option to buy the surface rights. A property owner wishing to file for farm use classification having no history of farm-related income may submit a declaration of intent at the time of filing the application with the assessor setting out the intended use of the land and the anticipated percentage of income. An applicant using this procedure shall file with the assessor before February 1 of the following year a notarized statement of the percentage of gross income attributable to the land. Failure to make the filing required in this subsection forfeits the exemption.

(d) In the event of a crop failure by an act of God the previous year, the owner or lessee may submit an affidavit affirming that 10 percent of gross income for the past three years was from farming.

(e) Subject to legislative appropriations for the purposes, the state shall reimburse a borough or city, as appropriate, for the property tax revenues lost to it by the operation of this section.

ALASKA ADMINISTRATIVE CODE TITLE 19
DEPARTMENT OF COMMUNITY & REGIONAL AFFAIRS
CHAPTER 38, FARM OR AGRICULTURAL LANDS

19 AAC 38.010. FORMS. (a) The Department of Community and Regional Affairs Form 21-410 and Form 21-411 are adopted for use in application for the farm and agricultural land use assessment and tax deferment program.

(b) Application and authorization forms shall be made available by and shall be returned to the clerk or assessor of the municipality in which the land for which the farm use assessment and tax deferment are sought is located. (Eff. 12/31/75, Reg. 56)

19 AAC 38.020. INCOME VERIFICATION. (a) In addition to the application prescribed in 19 AAC 38.010, an applicant must establish before May 15th of the assessment year that the gross income attributed to farm use land is at least 10 percent of the applicant's yearly gross income, by either

(1) providing the clerk or assessor of the municipality proof of income eligibility as shown by income tax returns or other reasonably documented information which is determined by the local assessor to be sufficient proof of eligibility; or

(2) providing the department with copies of signed federal income tax returns submitted to the Internal Revenue Service for the previous year.

(b) Failure to provide documentation as required by this section forfeits the claim for reimbursement for that assessment year. (Eff. 11/24/82, Register 84)

19 AAC 38.030. APPEAL. An Applicant for the farm use assessment and tax deferment who believes that the valuation or classification assigned to the land that is the subject of the application is erroneous may appeal to the board of equalization of the municipality in which the land is located in the manner provided by AS 29.53.130. The municipality shall report the disposition of all such appeals to the state assessor. (Eff. 12/31/75, Reg. 56)

19 AAC 38.040. MAINTENANCE OF RECORDS DUPLICATE COPIES. The municipality in which the land is located shall maintain separate files and records of all applications for the farm use assessment and tax deferment, whether allowed by the municipality or not, including valuation of the property under the full and true value standard of AS 29.53.060. Duplicate copies of all records relating to the application entered in the file shall be forwarded to the state assessor. The municipality shall investigate to determine whether title to land for which the assessment and deferment have been granted has been conveyed or alienated in such a way that the assessment or deferment may be terminated and shall advise the state assessor as to the results of its investigation. (Eff. 12/31/75, Reg. 56)

19 AAC 38.050. CONFIDENTIALITY. Tax records and other documents providing evidence of the applicant's eligibility for the farm use assessment and tax deferment are confidential and shall be used only for the purpose of ascertaining whether the applicant is entitled to the benefits of the assessment and deferment. (Eff. 12/31/75, Reg. 56)

19 AAC 38.060. DEFINITIONS. In this chapter:

(1) "farm use assessment" means the value of the unit or parcel of property for which application for a farm use assessment and tax deferment is made, based upon its highest and best use as farm or agricultural land;

(2) "yearly gross income" means the income of the applicant for the year preceding the tax year for which the application is filed and means the adjusted gross income of the applicant as defined in Section 62 of the Internal Revenue Code (26 U.S.C. 62). (Eff. 12/31/75, Reg. 56)

Senior Citizens and Disabled Veterans Property Tax Relief Programs

- * Tax Exemption For Homeowners
- * Equivalency Payments For Renters

DISABLED VETERANS TAX RELIEF PROGRAMS

The 13th Alaska Legislature established three new programs which benefit disabled veterans, whose disability has been rated as 50 percent or more.

> The Disabled Veterans Homeowner's Exemption"* exempts the permanent dwelling of a disabled veteran, whose disability has been rated as 50 percent or more, from municipal property tax. The State reimburses the municipality for the lost revenues.
>
> The "Disabled Veterans Property Tax Equivalency Payment"* reimburses the eligible disabled veteran renter for the portion of their rent that pays for property tax.
>
> The "Senior Citizen/Disabled Veteran Rental Sales Tax Payments"* this program grants direct payment to the eligible senior citizen/disabled veteran for sales tax on rent in a municipality that (1) does not levy and collect a property tax and (2) levies and collects a sales tax for residential property.

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* Effective January 1, 1985 (Chapter 40, SLA 1984)

SENIOR CITIZEN HOMEOWNER EXEMPTION
PROGRAM HISTORY

AS 29.53.020(e)-(i)
AS 29.45.030(e)-(i) (effective 1/1/86)

January 1, 1973 - Alaska's first Senior Citizen Property Tax Exemption Program was enacted (Chap. 118, SLA 1972).

January 1, 1974 - The $10,000 gross annual income limitation as a prerequisite to eligibility was deleted (Sec. 1, Chap. 60, SLA 1974).

January 1, 1975 - An extension of the filing date deadline for "good cause shown" was authorized (Sec. 1, Chap. 65, SLA 1975).

January 1, 1977 - The exemption limit was retroactively deleted (Sec. 1, Chap. 97, SLA 1977).

January 1, 1985 - Disabled Veterans, whose disability has been rated as 50 percent or more were added to the program (Chap. 40, SLA 1984).

The law exempts the real property owned and occupied as a permanent place of abode by a resident 65 years of age or over or by a disabled veteran.

A breakdown of the FY 85 program by participating municipalities is illustrated in the table on the following page.

An eight year performance summary is outlined below:

FISCAL YEAR	NUMBER OF APPLICATIONS APPROVED	ASSESSED VALUE EXEMPT	TOTAL REVENUE REIMBURSEMENT	AVERAGE VALUE PER APPLICATION	AVERAGE TAX PER APPLICATION
FY 78	2,909	$104,306,352	$1,512,983	$35,856	$520
FY 79	3,108	$128,810,117	$1,761,540	$41,445	$567
FY 80	3,393	$165,159,728	$1,899,611	$48,677	$560
FY 81	3,842	$211,428,981	$2,291,811	$55,031	$596
FY 82	4,147	$277,154,113	$1,757,887	$66,833	$423
FY 83	4,893	$324,220,034	$2,092,317	$66,262	$428
FY 84	5,156	$392,215,073	$3,146,618	$76,070	$610
FY 85	5,418	$478,983,142	$4,005,075	$88,406	$739

SENIOR CITIZEN HOMEOWNER EXEMPTION
FY 85 PROGRAM SUMMARY BREAKDOWN

MUNICIPALITIES BOROUGHS	NUMBER OF APPLICATIONS APPROVED	ASSESSED VALUE EXEMPT	TAX EXEMPT	AVERAGE VALUATION PER APPLICATION	AVERAGE TAX PER APPLICATION
ANCHORAGE, MUNICIPALITY OF	1,983	211,715,948	2,032,278	106,765	1,025
BRISTOL BAY	6	408,975	2,045	68,163	341
FAIRBANKS NORTH STAR	666	49,986,682	406,303	75,055	610
HAINES BOROUGH	109	3,627,900	24,414	33,283	224
JUNEAU, CITY & BOROUGH	452	44,143,600	409,922	97,663	907
KENAI PENINSULA	733	49,928,651	243,837	68,115	333
KETCHIKAN GATEWAY	304	24,956,073	221,784	82,092	730
KODIAK ISLAND	117	10,030,738	50,104	85,733	428
MATANUSKA-SUSITNA	520	47,463,169	415,066	91,275	798
NORTH SLOPE	22	1,564,180	25,427	71,099	1,156
SITKA, CITY & BOROUGH	123	10,256,640	30,770	83,387	250
TOTAL BOROUGHS	5,035	454,082,556	3,861,950	90,185	767
CITIES					
CORDOVA	35	2,392,338	2,392	68,353	68
CRAIG	6	440,000	3,080	73,333	513
DILLINGHAM	24	2,785,091	8,355	116,045	348
EAGLE	5	131,419	131	26,284	26
NENANA	18	432,999	4,752	24,056	264
NOME	58	2,570,028	23,132	44,311	399
PELICAN	5	265,639	1,328	53,128	266
PETERSBURG	93	7,545,292	43,691	81,132	470
SKAGWAY	25	1,844,400	5,860	73,776	234
UNALASKA	5	259,500	4,959	51,900	992
VALDEZ	22	1,573,190	18,219	71,509	828
WRANGELL	76	4,135,190	20,762	54,410	273
YAKUTAT	11	525,500	6,464	47,773	588
TOTAL CITIES	383	24,900,586	143,125	65,015	374
STATEWIDE TOTAL	5,418	478,983,142	4,005,075	88,406	739

ALASKA ADMINISTRATIVE CODE TITLE 19
DEPARTMENT OF COMMUNITY AND REGIONAL AFFAIRS
CHAPTER 35, SENIOR CITIZEN PROPERTY TAX EXEMPTION

19 AAC 35.010. METHOD OF APPLICATION. Applications for the senior citizens' property tax exemption shall be on forms provided by the Department of Community and Regional Affairs. (Eff. 1/28/73, Reg. 45)

19 AAC 35.020. FORMS. Form 21-400 is hereby adopted by the department for use in the application for senior citizens' property tax exemptions.
(Eff. 1/28/73, Reg. 45; am 1/27/74, Reg. 48)

19 AAC 35.030. OBTAINING FORMS. Application forms are available only from the office of the clerk or assessor of the municipality. (Eff. 1/28/73, Reg. 45)

19 AAC 35.040. SUBMISSION OF APPLICATIONS. Exemption applications filed after January 15, in accordance with AS 29.53.020(f), must be accompanied by an affidavit stating the reason for the late filing. (Eff. 1/28/73, Reg. 45; am 3/31/76, Reg. 57)

19 AAC 35.050. SUBMISSION OF AMENDED APPLICATION. Repealed. (Eff. 1/27/74, Reg. 48)

19 AAC 35.060. SUPPLEMENTARY INFORMATION. Repealed. (Eff. 1/27/74, Reg. 48)

19 AAC 35.070. CONFIDENTIALITY. Repealed. (Eff. 1/27/74, Reg. 48)

19 AAC 35.080. APPLICABILITY OF INCOME CRITERIA. (a)(b)&(c) Repealed.
(Eff. 1/27/74, Reg. 48)

19 AAC 35.085. ELIGIBILITY. (a) when an eligible person and his or her spouse occupy the same permanent place of abode, the reimbursement applies to the entire value of their property, regardless of whether the property is held in the name of the husband, wife, or both.

(b) the spouse of a previous applicant filing for the first time on property exempted in a prior year must qualify for the exemption in the same manner as for any new filing.

(c) if property is occupied by a person other than the eligible applicant and his or her spouse, an exemption, to be eligible for reimbursement, applies only to the portion of the property permanently occupied by the eligible applicant and his or her spouse as a place of abode.

(d) the real property eligible for reimbursement under this chapter includes

(1) primary parcel: the entire parcel of real property owned and occupied by an applicant as a permanent place of abode; and

(2) subsidiary parcel: a parcel of real property adjacent to the primary parcel described under (1) of this subsection, subject to approval by the department.

19 AAC 35.090. APPLICABILITY OF LIENS. Repealed.

19 AAC 35.095. OTHER STATUTORY ENCUMBRANCES. Approval of the property for the property tax exemption does not exempt the property from other statutory encumbrances.

19 AAC 35.100. PENALTY. Repealed. (Eff. 1/27/73, Reg. 48)

19 AAC 35.110. APPEAL. (a) an applicant aggrieved by any determination of the local assessor, except a decision as to the purpose of a transfer, may appeal under AS 29.53.130 - 29.53.135 to his local board of equalization.

(b) the determination of the board of equalization is appealable under AS 44.62.560 - 44.62.570. (Eff. 1/28/73, Reg. 45)

19 AAC 35.120. DEFINITIONS. In this chapter

(1) repealed (Eff. 1/27/73, Reg. 48);

(2) "exemption year" means the calendar year for which the exemption is sought;

(3) "real property" includes, but is not limited to, mobile homes, whether classified as real or personal property for municipal tax purposes;

(4) "permanent place of abode" means a dwelling, or a dwelling unit in a multiple dwelling, including lots and outbuildings, or an appropriate portion thereof, which are necessary to convenient use of the dwelling unit;

(5) "resident" includes applicants who have a a fixed habitation in the State of Alaska, and, when absent, intend to return to the State of Alaska;

(6) "ownership" means possession of an interest in real property, including but not limited to, a mobile home or condominium, which interest is recorded in the office of the district recorder, or, if unrecorded, is attested by a contract, bill of sale, deed of trust, or other proof in a form satisfactory to the local assessor;

(7) "department" means the Department of Community and Regional Affairs;

(8) "senior citizen" means one who is age 65 or older before January 1 of the exemption year. (Eff. 1/28/73, Reg. 45; am 4/18/73, Reg. 45; am 1/27/74, Reg. 48; am 3/31/76, Reg. 57; am 11/24/82, Reg. 84)

ALASKA STATUTES, TITLE 29
MUNICIPAL GOVERNMENT
CHAPTER 45

* AS 29.45.030 (e)

(e) The real property owned and occupied as a permanent place of abode by a resident 65 years of age or over or by a disabled veteran is exempt from taxation of the assessed value of the real property. Real property may not be exempted under this subsection if the assessor determines, after notice and hearing to the parties concerned, that the property was conveyed to the applicant primarily for the purpose of obtaining the exemption. The determination of the assessor may be appealed under AS 44.62.560 and 44.62.570.

(f) An exemption may not be granted under (e) of this section except upon written application for the exemption on a form approved by the state assessor for use by local assessors. The claimant must file the application no later than January 15, or a date provided by ordinance that is not later than March 31, of the assessment year for which the exemption is sought. The governing body of the municipality for good cause shown may waive during a year the claimant's failure to make timely application for exemption for that year and authorize the assessor to accept the application as if timely filed. The claimant must file a separate application for each assessment year in which the exemption is sought. If an application is filed within the required time and is approved by the assessor, the assessor shall allow an exemption in accordance with the provisions of this section. If a failure to file by January 15, or a date provided by ordinance that is not later than March 31, of the assessment year has been waived as provided in this subsection and the application for exemption is approved, the amount of tax that the claimant has already paid for the assessment year for the property exempted shall be refunded to the claimant. The assessor shall require proof in the form the assessor considers necessary of the right to and amount of an exemption claimed under (e) of this section, and shall require a disabled veteran claiming an exemption under (e) of this section to provide evidence of the disability rating. The assessor may require proof under this section at any time.

(g) The state shall reimburse a borough or city, as appropriate, for the real property tax revenues lost to it by the operation of (e) of this section. However, reimbursement will be made to a municipality for revenue lost to it only to the extent that the loss exceeds an exemption that was granted by the municipality, or that on proper application by an individual would have been granted under AS 29.45.050(a).

(h) Except as provided in (g) of this section, nothing in (e) - (j) of this section affects similar exemptions from property taxes granted by a municipality on September 10, 1972, or prevents a municipality from granting similar exemptions by ordinance as provided in AS 29.45.050.

(i) In (e) - (i) of this section

(1) "disabled veteran" means a disabled person separated from the military service of the United States under a condition that is not dishonorable who is a resident of the state, whose disability was incurred or aggravated in the line of duty in the military service of the United States, and whose disability has been rated as 50 percent or more by the branch of service in which that person served or by the Veterans' Administration;

(2) "real property" includes but is not limited to mobile homes, whether classified as real or personal property for municipal tax purposes.

* Revise Effective 1/1/86 (Chapter 74, SLA 1985)

SENIOR CITIZEN RENTER PAYMENT
FY 85 PROGRAM SUMMARY

BOROUGHS	NUMBER OF APPLICATIONS APPROVED	ANNUAL RENT PAID	PAYMENT AMOUNT	AVERAGE ANNUAL RENT PER APPLICATION	AVERAGE PAYMENT PER APPLICATION
Anchorage, Municipality of	318	$1,303,352	$128,328	$ 4,099	$ 404
Fairbanks North Star	67	332,338	29,287	4,960	437
Haines	6	18,214	1,821	3,036	304
Juneau, City & Borough of	91	468,030	48,864	5,143	537
Kenai Peninsula	46	130,337	13,554	2,833	295
Ketchikan Gateway	36	128,905	15,392	3,581	428
Kodiak Island	48	161,818	11,948	3,371	249
Matanuska - Susitna	20	80,521	9,099	4,026	455
North Slope	2	8,160	1,128	4,080	564
Sitka, City & Borough of	26	117,254	3,489	4,510	134
TOTAL BOROUGHS	660	$2,748,929	$262,910	$ 4,165	$ 398
CITIES					
Cordova	5	$ 15,071	$ 151	$ 3,014	$ 30
Nenana	2	5,113	563	2,557	282
Nome	1	1,800	162	1,800	162
Petersburg	9	32,505	1,950	3,612	217
Skagway	1	1,750	70	1,750	70
Wrangell	16	43,173	2,392	2,698	150
Yakutat	1	1,224	151	1,224	151
TOTAL CITIES	35	$ 100,636	$ 5,439	$ 2,875	$ 155
STATEWIDE TOTAL	695	$2,849,565	$268,349	$ 4,100	$ 386

SENIOR CITIZEN PROPERTY TAX
EQUIVALENCY PROGRAM HISTORY
AS 29.45.040

September 18, 1976 - the Senior Citizen Property Tax Exemption Program was enacted and became effective the same date (Sec. 2, Chapter 217, SLA 1976).

> The amount of the equivalency payment is computed by multiplying the number of mills which a municipality levies times one-half percent to determine the percentage portion of the total annual rent paid. The result is considered to be the amount of property tax which is included as part of the rent. The amount of equivalency payment grant is subject to a limitation of $375 for a full year. For 1976, the $375 limitation was adjusted to 28.688%, or $107.58.

January 1, 1978 - the Act was amended to increase the payment from 1/2 percent to 1 percent and the $375 payment limit was eliminated.

January 1, 1985 - the Act was amended to include a disabled veteran whose disability is 50% or more.

An eight year performance summary is outlined below:

FISCAL YEAR	NUMBER OF APPS. APPROVED	ANNUAL RENT PAID	PAYMENT	AVERAGE RENT	AVERAGE PAYMENT
1978	538	$1,220,587	$ 97,143	$2,269	$181
1979	533	$1,260,698	$ 94,824	$2,365	$178
1980	738	$1,857,731	$122,894	$2,517	$167
1981	694	$1,921,244	$230,996	$2,768	$333
1982	742	$2,249,821	$160,163	$3,032	$216
1983	720	$2,439,506	$208,538	$3,388	$290
1984	662	$2,482,387	$210,573	$3,750	$318
1985	695	$2,849,565	$268,349	$4,100	$386

ALASKA ADMINISTRATIVE CODE TITLE 19
DEPARTMENT OF COMMUNITY AND REGIONAL AFFAIRS
CHAPTER 36 SENIOR CITIZEN PROPERTY TAX EQUIVALENCY PAYMENT

19 AAC 36.010. FORMS. (a) 21-405 is adopted by the department for use in application for the senior citizen renter property tax equivalency payment. Form 21-405a "rent certificate" is adopted by the department as a supplement to Form 21-405.

(b) application forms will be supplied upon request by the office of the state assessor.

19 AAC 36.020. RENTAL PAYMENT VERIFICATION. Satisfactory evidence of payment and the amount paid, as required by AS 29.73.060(c), includes:

(1) Form 21-405a, property completed by the landlord and attached to Form 21-405;

(2) cancelled checks payable to the landlord for rent paid;

(3) rent receipts or;

(4) a combination of the items on (1)-(3) of this section.

19 AAC 36.030. ELIGIBILITY. (a) to be eligible, property for which rent is paid must be subject to a local property tax. Payment in place of property tax is not considered local property tax for purposes of this chapter.

(b) to be eligible, a rental payment must be paid to the landlord and must exclude security deposits, rent paid for the year before the program year, and advance payments for the year after the program year. Rental charges for food, medical care and supplies, personal services, or other items not eligible. Sales tax paid to the landlord for the rental may be included in the eligible rent paid.

(c) an applicant may not receive a property tax exemption under AS 29.53.020 (e)-(i) and renter equivalency payments under AS 29.73.060 for the same program year unless a portion of a permanent place of abode is owned and a portion of the same permanent place of abode is rented.

(d) an applicant must be age 65 or older before January 1 of the program year to be eligible.

(e) application for an equivalency payment must be mailed to the department by January 15 of the year following the program year.

19 AAC 36.040. VERIFICATION OF AGE. (a) documentation of birth date is required the first year an applicant enters the program. Submission of one of the following documents clearly showing birth date of the applicant is adequate documentation:

(1) birth certificate;

(2) proof of eligibility for the Alaska Longevity Program, or any Alaska state program that requires similar adequate documentation of age;

(3) baptismal certificate showing date of birth and issued during the first few years of life;

(4) naturalization papers;

(5) a document issued by the Social Security Administration showing date of birth; or

(6) a Bureau of the Vital Statistics record of birth.

(b) the department will, in its discretion, accept as adequate documentation other documents attesting to the age of the applicant. (Eff. 11/24/82, Reg. 84)

Authority: AS 29.73.060
AS 44.47.980

19 AAC 36.050. COMPUTATION OF PAYMENT. (a) no payment will be made for less than $1.

(b) the property tax equivalent percentage for each home rule or general law municipality that levies a general property tax is based on the highest mill rate levied within that municipality during the program year.

(c) the mill rate levied against the abode most recently occupied is used to determine the equivalent percentage for that year. (Eff. 11/24/82, Reg. 84).

Authority: AS 29.73.060
AS 44.47.980

19 AAC 36.060. DEFINITIONS. In this chapter

(1) "department" means the Department of Community and Regional Affairs;

(2) "program year" means the calendar immediately preceding the filing date.

ALASKA STATUTES, TITLE 29
MUNICIPAL GOVERNMENT
CHAPTER 45
PROPERTY TAX EQUIVALENCY PAYMENTS
AS 29.45.040

Sec. 29.45.040. Renter Property Tax Equivalency Payments. (a) A resident of the state 65 years of age or older or a disabled veteran who rents a permanent place of abode is eligible for a tax equivalency payment from the state through the department.

(b) For purposes of determining the amount of a payment to an eligible person, the department shall calculate at the rate of one percent per mill a property tax equivalent percentage for each municipality that levies a property tax. The property tax equivalent percentage applied to the annual rent charged to the applicant equals the property tax equivalency payment payable under this section.

(c) To obtain a tax equivalency payment the eligible resident must apply to the department for payment for the preceding year by January 15 of each year on forms and in the manner prescribed by the department. The department for good cause shown may waive an applicant's failure to make timely application for a tax equivalency payment and accept the application as if timely filed. Each applicant shall submit with the application rental receipts or, if rental receipts are not available, other evidence satisfactory to the department for determination of the fact of payment of rent and the amount paid. A disabled veteran shall submit with the application evidence of the disability rating.

(d) If two or more persons occupy a residence as tenants, not all of whom are eligible for a tax equivalency payment under this section, the assessor shall determine equitable partial payments to be made to the eligible tenants. However, a tax equivalency payment to an eligible applicant may not be reduced because the spouse is less than 65 years of age or is not a disabled veteran. If all occupants in a residence are eligible for a tax equivalency payment under this section, the occupants shall decide between and among themselves which shall receive payment.

(e) In this section "disabled veteran" has the meaning given in AS 29.45.030(i).

Section 29.45.045. Reimbursement Payments. (a) A resident of the state 65 years of age or older or a disabled veteran who rents a permanent place of abode is eligible for a reimbursement payment from the state through the department if the abode is located in a municipality that

(1) does not levy and collect a property tax; and
(2) levies and collects a sales tax on rents paid for residential property.

(b) The amount of a reimbursement payment under this section equals the amount of sales taxes paid on the abode during the preceding year by the eligible resident.

(c) To obtain a reimbursement payment under this section an eligible resident must apply by January 15 of each year to the department for reimbursement of sales taxes paid for the preceding year. The application shall be on the form and filed as prescribed by the department. The department for good cause shown may waive an applicant's failure to make timely application for reimbursement and accept the application as if timely filed. Each applicant shall submit with the application rental receipts or, if rental receipts are not available, other evidence satisfactory to the department for determination of the fact of payment of rent and the amount paid. A disabled veteran shall submit with the application evidence of the disability rating.

(d) If two or more persons occupy a residence as tenants, not all of whom are eligible for a reimbursement payment under this section, the assessor shall determine equitable partial payments to be made to the eligible tenants. However, a reimbursement payment to an eligible applicant may not be reduced because the spouse is less than 65 years of age or not a disabled veteran. If all occupants in a residence are eligible for a reimbursement payment, the occupants shall decide between and among themselves which shall receive the payment.

(e) In this section "disabled veteran" has the meaning given in AS 29.45.030(i)(1).

Senior Citizen Special Assessments Exemption:

Water and Sewer

SENIOR CITIZEN SEWER & WATER ASSESSMENT DEFERMENT
FIVE YEAR PERFORMANCE SUMMARY

MUNICIPALITY	NUMBER APPLICATIONS APPROVED		AVERAGE DEFERMENT PER APPLICATION		TOTAL REVENUE REIMBURSEMENT	
Anchorage, Municipality of	3		$3,333		$10,001	
Fairbanks North Star Borough	3		843		2,531	
TOTAL FY 81		6		$ 2,088		$ 12,532
Fairbanks North Star Borough	1		$1,375		$ 1,375	
Juneau, City & Borough of	1		972		972	
TOTAL FY 82		2		$ 1,173		$ 2,347
Anchorage, Municipality of	3		$2,461		$ 7,383	
Wasilla	3		4,689		14,068	
TOTAL FY 83		6		$ 3,575		$ 21,451
Anchorage, Municipality of	1		$4,222		$ 4,222	
Wasilla, City of	1		362		362	
Palmer, City of	1		7,425		$ 7,425	
TOTAL FY 84		3		$ 4,003		$ 12,009
Anchorage, Municipality of	3		$7,096		$21,288	
TOTAL FY 85		3		$ 7,096		$ 21,288
TOTAL TO DATE FY 81 thru FY 85		20		$ 3,481		$ 69,627

LIENS RELEASED & PAYMENTS RETURNED TO THE STATE GENERAL FUND

FISCAL YEAR	NUMBER OF ACCOUNTS	TOTAL REVENUE COLLECTED
FY 81	9	26,128
FY 82	9	9,482
FY 83	8	9,593
FY 84	14	22,783
FY 85	10	20,668
	50	$ 88,654

SENIOR CITIZEN SPECIAL ASSESSMENT
EXEMPTION PROGRAM HISTORY
AS 29.46.090

September 2, 1975 - the first senior citizen deferred tax program relating to special assessments was enacted (Sec. 1, Chapter 114, SLA 1975).

June 21, 1976 - the act was repealed and reenacted (Sec. 1, Chapter 215, SLA 1976).

June 2, 1979 - the renewal deadline was extended to March 15, and the department became the agency responsible for waiver of the deadline (Sec. 23, Chapter 83, SLA 1979).

The law provides for deferred payment of special assessments levied by municipalities for the installation of sewer and/or water systems. Properties owned and occupied by permanent residents of the state, 65 years of age or older, may be eligible.

State reimbursement is provided to the municipality for revenue lost in operation of the program. At the time of reimbursement, the municipal lien is satisfied and a lien in favor of the state is recorded in the amount of the assessment levied upon the property. The lien becomes due and payable upon sale or transfer of the property except to a spouse, widow, widower or minor heir. Qualification must be verified each year in order for the deferment to be retained.

ALASKA STATUTES, TITLE 29
MUNICIPAL GOVERNMENT
CHAPTER 46
SPECIAL ASSESSMENTS

* AS 29.46.090

Sec. 29.46.090. EXEMPTION. (a) The real property owned and occupied by a resident 65 years of age or over, or the spouse, widow, widower, or minor heir of the original applicant, on which is located only the permanent abode of the applicant that is a single-family residence, is exempt from (1) special sewer assessments levied by a municipality after September 2, 1975, and (2) special water assessments levied by a municipality after September 2, 1975. Only one exemption may be granted with respect to the same property, and, if two or more persons are eligible for an exemption with respect to the same property, the parties shall decide between or among themselves which shall receive the benefit of the exemption. Real property may not be exempted under this subsection that the municipality determines, after notice and hearing to the parties concerned, has been conveyed to the applicant primarily for the purpose of obtaining the exemption. The determination of the municipality is appealable under AS 44.62.560 - 44.62.570.

(b) An exemption may not be granted under this section except upon written application for the exemption on a form prescribed by the state assessor for use by local assessors and in accordance with the following requirements:

(1) The claimant must file the initial application during the period of time between the date the assessment roll is confirmed and the time of payment fixed by the governing body. Within one year after the date the assessment roll is confirmed the governing body for good cause shown may waive the claimant's failure to make timely initial application for the exemption and authorize the assessor to accept the application as if timely filed.

(2) A claimant receiving the exemption must file with the assessor by March 15 of each subsequent year a separate application proving eligibility as of January 1 in order to retain the exemption. Within the same year the assessor for good cause shown may waive the claimant's failure to make timely application and approve the application as if timely filed.

(3) If an application is filed within the required time under this subsection and is approved by the governing body, the exemption shall be allowed in accordance with the provisions of this section. If a waiver under this subsection is granted and the application for exemption approved, the amount of any assessment, penalty, or interest that the claimant has already paid on the assessment shall be refunded to the claimant. The municipality may at any time require proof in the form considered necessary of the right and amount of an exemption claimed under this section.

(c) The state shall reimburse a municipality for the sewer and water assessment revenues that it would receive but for the operation of this section. Reimbursement under this subsection is a lien in favor of the state against the property exempted to the extent of the assessment against the property exempted. When properly recorded, the lien is prior and superior to other liens against the property except for property taxes or other special assessments and may be enforced by lien foreclosure. The lien becomes immediately due and payable

(1) upon sale or other transfer of the property except to a spouse, widow, widower, or minor heir; however, if the property is transferred to a minor heir the lien becomes due and payable on the date the minor heir reaches the age of 25 years;

(2) when property exempted under (a)(1) or (2) of this section receives more than one sewer connection or more than one water connection; or

(3) when the claimant fails to prove eligibility under (b)(2) of this section.

(d) This section applies to home rule and general law municipalities.

(e) In this section

(1) "minor heir" means a person who, at the time of transfer of the property, has not attained the age of 19 years or who, if under 22 years of age, is a full-time student at an educational institution or a member of the armed forces of the United States;

(2) "real property" includes, but is not limited to, mobile homes, whether classified as real or personal property for municipal tax purposes.

* Revised effective 1/1/86 (Chapter 74, SLA 1986)

ALASKA ADMINISTRATIVE CODE TITLE 19
DEPARTMENT OF COMMUNITY AND REGIONAL AFFAIRS
CHAPTER 37, SENIOR CITIZEN SPECIAL
SEWER AND WATER ASSESSMENT DEFERMENT

19 AAC 37.010. FORMS. (a) Form 21-401 is adopted by the department for use in filing an application for the Senior Citizen Sewer and Water Assessment Deferred Payment. Form 21-401b is adopted as the application form for annual renewal of the deferment.

(b) application forms for the initial deferred payment (Form 21-401) are available only from the clerk, the assessor, or the revenue collector of a municipality. Application forms to renew the deferment (Form 21-401b) are available only from the department.

19 AAC 37.020. ELIGIBILITY. Eligibility requirements under AS 29.63.065 must be met as of the date the assessment district roll is certified under AS 29.63.050.

19 AAC 37.030. MUNICIPAL REIMBURSEMENT. Reimbursement to the municipality will be a lump sum amount equal to the amount authorized under AS 29.63.065(c) as determined by the municipality. Reimbursement will not include penalty or interest.

19 AAC 37.040. LIEN. (a) upon sale or transfer of all or a portion of the real property, subject to the requirements of AS 29.63.065(c), the entire lien becomes due and payable.

(b) upon demonstrated need, the department will, in its discretion, arrange repayment of the lien in periodic installments. Upon repayment of the total amount the department will release the lien. If the payment schedule becomes 30 days delinquent, foreclosure of the lien will begin 60 days after notice of delinquency.

(c) upon sale or other transfer of all or a portion of the real property, the department will release the lien on the entire property and issue a new lien on the portion retained by the claimant if:

(1) the amount of the lien is paid at the time of transfer on the transferred portion based upon a pro rata percentage at the time of the transfer, and

(2) legal descriptions of the transferred property and the retained property are filed with a new application for exemption.

Senior Citizen Motor Vehicle Registration Tax Payment

SENIOR CITIZEN MOTOR VEHICLE TAX EXEMPTION
AS 29.45.030(j)

October 15, 1978 - the law requiring senior citizen motor vehicle registration tax payments was enacted (Chapter 178, SLA 1978).

January 1, 1979 - the Division of Motor Vehicles began to administer this program.

"The Department of Community and Regional Affairs shall pay to the borough or city in which a person who is granted an exemption under (c) of this section resides, an amount equal to the tax levied under section 431(b) of this chapter regardless of whether the borough or city is eligible for the tax levied under that section."

The law provides for exemption from the locally imposed, state collected registration tax on a motor vehicle owned by a Senior Citizen. The Senior Citizen completes an exemption form at the time of registration and is exempt from the tax. That form is then forwarded to the Department of Community and Regional Affairs and the appropriate municipality is reimbursed.

A summary of program payments by municipalities for Fiscal Year 1985 is provided on the following page.

The five-year program performance summary is outlined below:

FISCAL YEAR	NUMBER OF AFFIDAVITS	MUNICIPAL REIMBURSEMENT	AVERAGE PER AFFIDAVIT
FY 81	5,127	$ 88,156	$17.19
FY 82	5,141	$ 93,089	$18.10
FY 83	6,053	$110,839	$18.31
FY 84	6,220	$115,748	$18.60
FY 85	6,964	$133,957	$19.24

SENIOR CITIZEN MOTOR VEHICLE REGISTRATION TAX
FY 85 PROGRAM

MUNICIPALITY	NO. OF AFFIDAVITS	$ MVRT	TOTAL NO. OF AFFIDAVITS	TOTAL $ MVRT	% OF TOTAL NO. OF AFFIDAVITS	% OF TOTAL $ MVRT
EXEMPT SENIORS						
ANCHORAGE, MUNICIPALITY OF	2,967	61,649				
BRISTOL BAY BOROUGH	6	80				
KETCHIKAN GATEWAY BOROUGH	349	6,650				
KODIAK ISLAND BOROUGH	106	2,265				
MATANUSKA-SUSITNA BOROUGH	765	15,935				
NORTH SLOPE BOROUGH	2	45				
PETERSBURG, CITY OF	104	2,130	#4,299	$88,754	61.73%	66.25%
NO TAX ON VEHICLES						
FAIRBANKS NORTH STAR BOROUGH	980	13,685				
JUNEAU, CITY & BOROUGH OF	456	10,665				
CORDOVA, CITY OF	52	890				
CRAIG, CITY OF	12	125				
EAGLE, CITY OF	5	40				
HOONAH, CITY OF	2	35				
VALDEZ, CITY OF	25	395				
WRANGELL, CITY OF	63	995				
YAKUTAT, CITY OF	2	90	#1,597	$26,920	22.93%	20.09%
SENIORS NOT EXEMPT						
HAINES BOROUGH	117	2,255				
KENAI PENINSULA BOROUGH	714	11,785				
SITKA, CITY & BOROUGH	138	2,743				
DILLINGHAM, CITY OF	16	395				
NENANA, CITY OF	13	160				
NOME, CITY OF	24	295				
PELICAN, CITY OF	2	15				
SKAGWAY, CITY OF	31	355				
UNALASKA, CITY OF	2	40				
WHITTIER, CITY OF	11	240	#1,068	$18,283	15.34%	13.65%
TOTAL REIMBURSED			#6,964	$133,957		

ALASKA STATUTES TITLE 29
MUNICIPAL GOVERNMENT CHAPTER 45
MUNICIPAL TAXATION
MOTOR VEHICLE TAX EXEMPTION

* AS 29.45.030(j)

(j) One motor vehicle per household owned by a resident 65 years of age or older on January 1 of the assessment year is exempt either from taxation on its assessed value or from the registration tax under AS 28.10.431. An exemption may be granted under this subsection only upon written application on a form prescribed by the Department of Public Safety. The state shall reimburse a municipality for tax revenues lost to it because of the exemption required by this subsection. Reimbursement to a municipality equals the amount of registration tax authorized under AS 28.10.431(b) for each vehicle exempted under this subsection.

* Amended effective 1/1/86 (Chapter 74, SLA 85)

Appendix F

Legal Authority For Taxation

POWER OF LEVY

Title 29 - Municipal Government
Department of community & Regional Affairs

Sec. 29.45.550. Assessment and tax collection. Home rule and first class cities outside boroughs may assess, levy, .and collect a general property tax. A property tax, if levied, must be assessed, levied, and collected as provided by ch 53 of this title for boroughs. Cities outside boroughs may levy and collect sales and use taxes as provided by ch 53 of this title for boroughs. (sec 2 ch 118 SLA 1972)

Sec. 29.45.010. General property tax. Home rule and general law boroughs may levy (1) an areawide property tax for areawide functions, and (2) a property tax limited to the area outside cities for functions limited to the areas outside cities. A property tax, if levied, must be assessed, levied, and collected on real and personal property as provided in this chapter. (sec 2 ch 118 SLA 1972)

Sec. 29.45.560 Power of levy. Home rule and first class cities within boroughs may levy a general property tax. A property tax, if levied, shall be levied in the manner provided for borough levies in Sec 170(a) of this chapter and is subject to Secs. 10-25, 50-55, and 310-350 of this chapter. The council shall, by June 15 of each year, present to the borough assembly a statement of the city's rate of levy, unless a different date is agreed upon by the borough and city. (sec 2 ch 118 SLA 1972)

Sec. 29.45.580. Differential tax zones. Cities may be ordinance establish, alter, and abolish differential tax zones to provide and levy property taxes for service not provided generally within the city or a different level of service than that provided generally within the city. (sec 2 ch 118 SLA 1972)

Sec. 29.45.650. (a) A borough may levy and collect a sales tax not exceeding six percent on sales or rents, and on services made within the borough. The sales tax may apply to any or all of these services. Exemptions may be granted by ordinance. (sec 2 ch 118 SLA 1972)

(NOTE: Sales tax rate is not included in AS 29.13.100, Limitation of home rule powers.)

Sec. 29.45.700. Cities within the borough which do not levy and collect sales or use taxes for areawide borough functions may levy and collect sales or use taxes in the manner provided for boroughs. (sec 2 ch118 SLA 1972)

POWER OF LEVY

Title 43 - Oil and Gas Property Taxes,
Department of Revenue

Sec. 43.56.010. Levy of tax. (a) An annual tax of 20 mills is levied each tax year beginning January 1, 1974, on the full and true value of taxable property taxable under this chapter. (sec 1 ch 1 FSSLA 1973) (b) A municipality may levy and collect a tax under AS 29.53.045 at the rate of taxation that applies to other property taxed by the municipality. The tax shall be levied at a rate no higher than the rate applicable to other property taxable by the municipality. No municipality may exempt from taxation property authorized to be taxed under this chapter. Exemptions shall be limited to those in AS 29.53.020 and 29.53.025 and section 20 of this chapter.

Sec. 43.56.040. State Assessment Review Board. The State Assessment Review Board is created within the Department of Revenue. The board consists of five persons appointed by the governor to serve at his pleasure, each of whom must be knowledgeable of assessment procedures. Each board member is subject to confirmation by a majority of the members of the legislature in joint session. (sec 1 ch 1 FSSLA 1973)

Sec. 43.56.200. Regulations. The board and the department may adopt regulations in accordance with the Administrative Procedure Act (AS 44.62) as appropriate to carry out their respective duties under this chapter. (sec 1 ch 1 FSSLA 1973)

DEFINITIONS OF PROPERTY

Title 29 - Municipal Government,
Department of Community & Regional Affairs

Sec. 29.71.800. Definitions...

(10) "personal property" means tangible property other than real property, such as merchandise and stock in trade, machinery and equipment, furniture and fixtures, motor vehicles and vehicles, boats and vessels and aircraft; (sec 2 ch 118 SLA 1972)

(11) "property" means real and personal property;

(13) "real property" means land and improvements and all possessory rights and privileges appurtenant to the property, and includes personal property affixed to the land or improvements;

Title 43 - Oil and Gas Property Taxes,
Department of Revenue

Sec. 43.56.210. Definitions. (6) "taxable property" means real and tangible personal property used or committed by contract or other agreement for use within this state primarily in the exploration for, production of, or pipeline transportation of gas or unrefined oil (except for property used solely for the retail distribution of liquefaction of natural gas), or in the operation or maintenance of facilities used in the exploration for, production of, or pipeline transportation of gas or unrefined oil, including machinery, appliances, supplies, equipment, drilling rigs, wells (whether producing or not), gathering lines and transmission lines, pumping stations, compressor stations, power plants, topping plants, processing units, roads, tank farms, tanker terminals, docks and other port facilities, air strips and communication equipment and facilities, maintenance equipment and facilities, and maintenance camps and other related facilities; "taxable property" does not include permanent residences, office buildings requiring substantial local government services, or gas pipeline systems owned and operated by a certificated public utility regulated by the Alaska Public Utilities Commission; (sec 1 ch 1 FSSLA 1973; am sec 27 ch 208 SLA 1975; am sec 8 ch 8 SLA 1977)

STANDARD OF VALUE

Title 29 - Municipal Government,
Department of Community & Regional Affairs

Sec. 29.45.110. Full and true value. (a) The assessor of a municipality shall assess property at its full and true value as of January 1 of the assessment year, except as provided in this section and sections 30, 35 and 160 of this chapter. The full and true value is the estimated price which the property would bring in an open market and under the then prevailing market conditions in a sale between a willing seller and a willing buyer, both conversant with the property and with prevailing general price levels. (am sec 45 ch 53 SLA 1973; am sec 1 ch 46 SLA 1974)

Title 43 - Oil and Gas Property Taxes,
Department of Revenue

Sec. 43.56.060. Assessment. (a) The department shall assess property for the tax levied under Sec. 10(b) of this chapter and AS 29.53.045 on property used or committed by contract or other agreement for use for the pipeline transportation of gas or unrefined oil or for the production of gas or unrefined oil at its full and true value as of January 1 of the assessment year.

METHOD OF VALUATION

Title 29 - Municipal Government,
Department of Community & Regional Affairs

A borough has discretion to appraise by whatever recognized method of valuation it chooses, so long as there is no fraud or clear adoption of a fundamentally wrong principle of valuation. Hoblit v. Greater Anchorage Area Borough, Sup. Ct. Op. No 636 (File No. 1214), 473 P.2d 630 (1970)

Sec. 29.45.060. Farm or agricultural lands. (a) Farm use lands included in a farm unit and not dedicated to or being used for nonfarm purposes shall be assessed on the basis of full and true value for farm use, and shall not be assessed as if subdivided or used for some other nonfarm purpose. The assessor shall maintain records valuing the farm use land for both full and true value and farm use value. Should the farm use land be sold, leased, or otherwise disposed of for uses incompatible with farm use or be converted to a use incompatible with farm use by the owner, the owner shall be liable to pay an amount equal to the additional tax at the current mill levy together with eight percent interest for the preceding seven years, as though the land had not been assessed for farm use purposes. Payment by the owner shall be made to the state to the extent of its reimbursement for revenue loss under (e) of this section for the preceding seven years. The balance of the payment shall be made to the city or borough. (sec 3 ch 229 SLA 1976)

(b) An owner of farm use land must, to secure the assessment, make application to the assessor before February 1 of each year in which the assessment is desired. The application shall be made upon forms prescribed by the state assessor for the use of the local assessor and shall include information which may reasonably be required to determine the entitlement of the applicant. If the farm use land is leased for farm use purposes, the applicant shall furnish to the assessor a copy of the lease bearing the signatures of both lessee and lessor along with the completed application. The applicant shall furnish the assessor with a copy of the lease covering the period for which the exemption is requested. (am sec 1 ch 66 SLA 1978) (am ch SLA 85)

LEGISLATIVE RESOLVE NO. 49

Whereas in 1972 the legislature enacted AS 29.53.020(e), making my real property owned and occupied as a permanent place of abode by a qualifying resident 65 years of age or over exempt from municipal property tax; and

Whereas the legislature intended that the entire parcel of land owned by a resident 65 years of age or over be exempted from municipal property taxation, regardless of size;

Be It Resolved by the Alaska State Legislature that real property owned and occupied as a permanent place of abode by a qualifying resident 65 years of age or over shall be exempt from municipal property tax in its entirety regardless of size.

Copies of this resolution shall be sent to the governor, the commissioner of community and regional affairs, and each municipality in Alaska.

(c) In this section "farm use" means the use of land for raising and harvesting crops or for the feeding, breeding and management of livestock or for dairying or another agricultural use for profit or any combination thereof. To be farm use land, the owner or the lessee must be actively engaged in farming the land, and derive at least 10 percent of his yearly gross income from the farm use land. The provisions of this section do not apply to land respecting which the owner has granted, and has outstanding, a lease or option to buy the surface rights. A property owner wishing to file for farm use classification having no history of farm-related income may submit a declaration of intent at the time of filing the application with the assessor setting out the intended use of the land and the anticipated percentage of income. An applicant using this procedure shall file with the assessor before February 1 of the following year a notarized statement of the percentage of gross income attributable to the farm use land. Failure to make the filing required in this subsection forfeits the exemption.

(d) In the event of a crop failure by an act of God the previous year, the owner or lessee may submit an affidavit affirming that 10 percent of his gross income for the past three years was from farming.

(e) Subject to legislative appropriations for the purpose, the state shall reimburse a borough or city, as appropriate, for the real property tax revenues lost to it by the operation of this section. (sec 2 ch 118 SLA 1972; am sec 1 ch 90 SLA 1974)

Sec. 29.45.070. Mobile homes. Mobile homes, trailers, house trailers, trailer coaches and similar property used or intended to be used for residential, office or commercial purposes and attached to the land or connected to water, gas, electric or sewage facilities are classed as real property for tax purposes except where expressly classified as personal property by ordinance. This section does not apply to house trailers and mobile homes which are unoccupied and held for sale by persons engaged in the business of selling mobile homes. (sec 2 ch 118 SLA 1972) (am ch SLA 1985)

Sec. 29.45.110. Full and true value. (b) Assessment of business inventories may be based on the average monthly method of assessment rather than the value existing on January 1. The method used to assess business inventories shall be prescribed by the borough assembly. (sec 2 ch 118 SLA 1972) (am ch SLA 85)

(c) In the case of cessation of business during the tax year, the assembly may provide for reassessment of business inventories using the average monthly method of assessment for the tax year rather than the value existing on January 1 of the tax year, and for reduction and refund of taxes. In enacting an ordinance authorized by this section, the assembly may prescribe procedures, restrictions, and conditions of assessing or reassessing business inventories and remitting or refunding taxes. (am sec 45 ch 53 SLA 1973) (am sec 1 ch 46 SLA 1974)

METHOD OF VALUATION

Title 43 - Oil and Gas Property Taxes,
Department of Revenue

Sec. 43.56.060. Assessment. (b) The department shall assess property for the taxes levied under Sec. 10(a) of this chapter at its full and true value as of January 1 of the assessment year except that in the case of taxable property used or committed by contract or other agreement for the pipeline transportation of gas or unrefined oil or for the production of gas or unrefined oil to be transported by that pipeline, the first assessment date shall be the construction commencement date. If the construction commencement date is used as the assessment date, the tax payable shall be prorated on the basis of the assessment year remaining.

(c) The full and true value of taxable property used or committed by contract or other agreement for use in the exploration for gas or unrefined oil, or in the operation or maintenance of facilities for the exploration for gas is the estimated price which the property would bring in an open market and under the then prevailing market conditions in a sale between a willing seller and a willing buyer both conversant with the property and with prevailing general price levels.

(d) The full and true value of taxable property used or committed by contract or other agreement for the production of gas or unrefined oil or in the operation or maintenance of facilities for the production of gas or unrefined oil is:

1) on the construction commencement date the actual cost incurred or accrued with respect to the property as of the date of assessment;

2) determined on each January 1 thereafter on the basis of replacement cost less depreciation based on the economic life of proven reserves.

(e) The full and true value of taxable property used or committed by contract or other agreement for pipeline transportation of gas or unrefined oil or in the operation or maintenance of facilities for the pipeline transportation of oil or unrefined oil is:

1) on the construction commencement date and until January 1 following the date the pipeline begins to transport gas or unrefined oil, the actual cost incurred or accrued with respect to the property as of the date of assessment.

2) determined on each January 1 thereafter with due regard to the economic value of the property based on the estimated life of the proven reserves of gas or unrefined oil then technically, economically
and legally deliverable into the transportation facility; however, if the proven reserves of gas or unrefined oil then technically, economically and legally deliverable indicate an economic life materially shorter than the estimated physical life of the transportation facility, the full and true value is the actual cost reduced by an annual allowance for depreciation on a straight line basis over an economic life based on the actual elapsed life from the commencement of full operation to the date of assessment plus the estimated remaining life of the proven reserves of gas and unrefined oil then technically, economically and legally deliverable into the transportation facility as of the date of the assessment;

3) on the assessment date next following inability to use or construct all or a substantial part of the facility for a period of 90 or more consecutive days because of natural disaster or legal prohibition, or other events beyond the control of a person having ownership or control of the property, adjusted to take into account any diminution in value.

(f) For purposes of this section, "actual cost" and "replacement cost" do not include interest capitalized before or during the period of construction nor the value of intangible drilling expenses. In the case of taxable property under construction, "actual cost" for purposes of this section means the costs incurred or accrued with respect to the property as of the date of assessment.

(g) The department may enter into agreements with a municipality for the cooperative or joint administration of the assessing authority conferred on the department by this section. (sec 1 ch 1 FSSLA 1973)

Title 28 - Motor Vehicles,
Department of Public Safety

Sec. 28.10.431. Annual Motor Vehicle Registration Tax. (a) There is levied a motor vehicle registration tax within each municipality which is elects, by passage of an appropriate ordinance, to come under this section. A municipality shall file a written notice of election with the department and may not rescind the notice for a subsequent fiscal year. The notice must be filed on or before January 1 of the year preceding the year election under this section is to become effective. If a municipality has, before the effective date of this Act, levied a motor vehicle registration or ad valorem tax which has been repealed by a vote of the people at any regular or special municipal election, then the election provided for in this subsection is not effective until the ordinance passed by the local governing body has been approved by the people at the next regularly scheduled general or special municipal election.

METHOD OF VALUATION

(b) The tax is levied upon motor vehicles subject to the license tax under secs. 411 and 421 of this chapter, not including mobile homes, and is based upon the age of the vehicles as determined by model year according to the following schedule:

Tax According to the Age of
Vehicle
Since Model Year:

Motor Vehicles	1st	2nd	3rd	4th	5th	6th	7th	8th or over
(1) motorcycle	$ 8	$ 7	$ 6	$ 5	$ 4	$ 3	$ 2	$ 2
(2) vehicles specified in sec. 421(b)(1) of this chapter	60	50	40	30	20	15	10	5
(3) vehicles specified in sec. 421(b)(3) of this chapter	60	50	40	30	20	15	10	5
(4) vehicles specified in sec. 421(c)(1) - (4) of this chapter								
5,000 pounds or less	60	50	40	30	20	15	10	5
5,001-12,000 pounds	100	80	60	50	40	30	20	10
12,001-18,000 pounds	150	120	100	80	60	40	30	20
18,001 pounds or over	200	160	130	100	80	60	40	20
(5) vehicles specified in sec. 421(b)(4) of this chapter	100	80	60	50	40	30	20	10

METHOD OF VALUATION

(6) vehicles specified in sec. 421(b)(6) of this chapter	8	7	6	5	4	3	2	2 (7)	
vehicles specified in sec. 421(d)(9) of this chapter	60	50	40	30	20	15	10	5 (8)	
vehicles specified in sec. 421(b)(2) of this chapter		60	50	40	30	20	15	10	5
(9) vehicles specified in sec. 421(d)(10) of this chapter	40								

(c) The registration tax shall be levied, collected, enforced and otherwise administered in the same manner as provided for the registration fees in this chapter. Only one registration tax may be collected with respect to the same motor vehicle in the year for which the tax is paid.

(d) If a person has paid both the registration fee levied in secs. 411 and 421 of this chapter and the registration tax levied in this section, and the department determines that the payor is entitled to a refund in whole or part of the registration tax, the department shall make the refund to which the person is entitled. No refund may be made unless application for a refund is filed with the department by December 31 of the year following the year for which the refund is claimed.

(e) The department shall refund money collected under this section, less five per cent as collection costs, to a municipality for which the money was collected, as determined by (1) the address of the residence of an individual required to pay the tax, or (2) the situs of the vehicle if the vehicle is not owned by an individual; the tax situs is the location at which the motor vehicle is usually, normally, or regularly kept or used. For the first year in which the tax is levied within a municipality, the department may retain actual costs of collection of the tax within the municipality as determined by the department.

(f) Money received by an organized borough under this section shall be allocated by the borough by ordinance for city, area outside city, and service area purposes within the borough.

METHOD OF VALUATION

(g) Payment of the registration tax is in lieu of all local use taxes and ad valorem taxes on motor vehicles subject to the tax. No municipality which elects to come under the provision of this section may levy use or ad valorem taxes on motor vehicles subject to the registration tax during a fiscal year in which the election is in effect.

Sec. 28.10.650. Definitions. (22) "mobile home" means a trailer in excess of either 28 feet in length or 8 feet in width that is designed, constructed and equipped for use as a dwelling or as a place of business, storage or other off-highway purpose. (sec 6 ch 20 SLA 1977)

REQUIRED EXEMPTIONS

Title 29 - Municipal Government,
Department of Community & Regional Affairs

Sec. 29.45.030. Required exemptions. (a) The following property is exempt from general taxation:

(1) municipal, state or federally owned property, except that private leaseholds, contracts or other interest in the property shall be taxable to the extent of those interests;

(2) household furniture of the head of a family or a householder not exceeding $500 in value;

(3) property used exclusively for nonprofit religious, charitable, cemetery, hospital or educational purposes;

(4) property of a nonbusiness organization composed entirely of persons with 90 days or more of active service in the armed forces of the United States whose conditions of service and separation were other than dishonorable, or the property of the auxiliary of such organization;

(5) money on deposit;

(6) the real property of certain residents of the state to the extent and subject to the conditions provided in (e) of this section.

(7) real property to the extent and subject to the conditions provided in (j) of this section.

(b) "Property used exclusively for religious purposes" includes the following property owned by a religious organization:

(1) the residence of a bishop, pastor, priest, rabbi, minister or religious order of a recognized religious organization; (sec 1 ch 191 SLA 1976)

(2) a structure, its furniture and its fixtures used solely for public worship, charitable purposes, religious administrative offices, religious education or a nonprofit hospital; (sec 1 ch 191 SLA 1976)

(3) lots supporting and adjacent to a structure or residence mentioned in (1) or (2) of this subsection which are necessary to convenient use;

(4) lots required by local ordinance for parking near a structure defined in (2) of this subsection.

REQUIRED EXEMPTIONS

(c) Property described in (a) or (b) of this section from which income is derived is exempt only if that income is solely from use of the property by non-profit religious, charitable, hospital, or educational groups for classroom space.

(d) Laws exempting certain property from execution under the Code of Civil Procedures (AS 09) do not exempt the property from taxes levied and collected by municipalities. (sec 1 ch 97 SLA 1972)

(e) The real property owned and occupied as a permanent place of abode by a resident 65 years of age or over is exempt from taxation of the assessed value of the real property. Only one exemption may be granted with respect to the same property and, if two or more persons are eligible for an exemption with respect to the same property, the parties shall decide between or among themselves which shall receive the benefit of the exemption. No real property may be exempted under this subsection which the assessor determines, after notice and hearing to the parties concerned, has been conveyed to the applicant primarily for the purpose of obtaining the exemption. The determination of the assessor is appealable under AS 44.62.560-44.62.570. (am 1 ch 97 SLA 1977)

(f) No exemption may be granted except upon written application for the exemption on a form prescribed by the state assessor for use by local assessors. The claimant must file the application no later than January 15 of the assessment year for which the exemption is sought, but during the same year the governing body of the municipality for good cause shown may waive the claimant's failure to make timely application for the exemption for that year and authorize the assessor to accept the application as if timely filed. The claimant must file a separate application for each assessment year in which the exemption is sought. If an application is filed within the required time and is approved by the assessor, he shall allow an exemption in accordance with the provisions of this section. If a claimant whose failure to file by January 15 of the assessment year has been waived as provided in this subsection and the application for exemption is approved, the amount of 110 which the claimant may have already paid for the assessment year with respect to the property exempted shall be refunded to him. The assessor may at any time require proof in the form he considers necessary of the right and amount of an exemption claimed under this section. (am sec 1 ch 65 SLA 1975)

(g) The state shall reimburse a borough or city, as appropriate, for the real property tax revenues lost to it by the operation of (e) of this section. However, reimbursement will be made to a borough or city for revenue lost to it only to the extent that the loss exceeds an exemption which was granted by the borough or city, or which upon proper application by an individual would have been granted by the borough or city, under sec. 25(a) of this chapter. (sec 1 ch 229 SLA 1976)

REQUIRED EXEMPTIONS

(h) Except as provided in (g) of this section, nothing in (e)-(i) of this section affects similar exemptions from property taxes granted by municipalities on September 20, 1972 or prevents municipalities from granting similar exemptions by ordinance as provided in Sec. 25 of this chapter. (sec 1 ch 229 SLA 1976)

(i) In (e)-(i) of this section the term "real property' includes but is not limited to mobile homes, whether classified as real or personal property for municipal tax purposes. (sec 2 ch 118 SLA 1972)

(j) Two percent of the assessed value of a structure is exempt from taxation if the structure contains a fire protection system approved under AS 18.70.081, in operation condition, and incorporated as a fixture or part of the structure. The exemption granted by this subsection is limited to:

(1) An amount equal to two percent of the value of a structure based on the assessment for 1983, if the fire protection system is a fixture of the structure on January 1, 1981; or

(2) An amount equal to two percent of the value of the structure based on the assessment as of January 1 of the year immediately following the installation of the fire protection system if the fire protection system becomes a fixture of the structure after January 1, 1983.

REQUIRED EXEMPTIONS

Sec. 29.46.090. Exemption. (a) The real property owned and occupied by a resident 65 years of age or over, or the spouse, widow, widower, or minor heir of the original applicant, on which is located only his permanent abode which is a single-family residence, is exempt from (1) special sewer assessments levied by a home rule or general law municipality after September 2, 1975 and (2) special water assessments levied by a home rule or general law municipality after September 2, 1975. Only one exemption may be granted with respect to the same property, and, if two or more persons are eligible for an exemption with respect to the same property, the parties shall decide between or among themselves which shall receive the benefit of the exemption. No real property may be exempted under this subsection which the municipality determines, after notice and hearing to the parties concerned, has been conveyed to the applicant primarily for the purpose of obtaining the exemption. The determination of the municipality is appealable under AS 44.62.560-44.62.570.

(b) No exemption may be granted under this section except upon written application for the exemption on a form prescribed by the state assessor for use by local assessors and in accordance with the following requirements:

(1) the claimant must file the initial application during the period of time between the date the assessment roll is certified and the time of payment fixed by the assembly or council. Within one year of the date the assessment roll is certified the assembly or council for good cause shown may waive the claimant's failure to make timely initial application for the exemption and authorize the assessor to accept the application as if timely filed.

(2), a claimant receiving the exemption must file with the department by March 15 of each subsequent year a separate application proving eligibility as of January 1 in order to retain the exemption. Within the same year the department for good cause shown may waive the claimant's failure to make timely application and approve the appli- cation as if timely filed.

(3) if an application is filed within the required time under this subsection and is approved by the assembly or council, the exemption shall be allowed in accordance with the provisions of this section. If a waiver under this subsection is granted and the application for exemption approved, the amount of any assessment, penalty or interest which the claimant may have already paid on the assessment shall be refunded to him. The municipality may at any time require proof in the form considered necessary of the right and amount of an exemption claimed under this section.

(c) The state shall reimburse a home rule or general law municipality for the sewer and water assessment revenues which it would receive but for the operation of this section. Reimbursement under this subsection is a lien in favor of the state against the property exempted to the extent of the assessment against the property exempted. Upon recordation in the recording office of the district in which the property exempted is located the lien is prior and superior to other liens against the property except for general taxes or other special assessments and may be enforced by lien foreclosure as provided in AS 34.10.070- 34.10.220. The lien becomes immediately due and payable:

(1) upon sale or other transfer of the property except to a spouse, widow, widower, or minor heir; however, if the property is transferred to a minor heir the lien becomes due and payable on the date the minor heir reaches the age of 25 years; or

(2) when property exempted under (a) (1) or (2) of this section receives more than one sewer connection or more than one water connection; or

(3) when the claimant fails to prove eligibility under (b) (2) of this section.

(d) In this section

(1) "resident" means a person who for 30 consecutive days has maintained his permanent place of abode in the state;

(2) "real property" includes, but is not limited to, mobile homes, whether classified as real or personal property for municipal tax purposes.

(3) "minor heir" means a person who, at the time of transfer of the property, has not attained the age of 19 years or who, if he has not attained the age of 22 years, is a full-time student at an educational institution or a member of the armed forces of the United States. (sec 1 ch 114 SLA 1975; am sec 1 ch 215 SLA 1976)

Title 43 - Oil and Gas Property Taxes,
Department of Revenue

(Chapter 56, Oil and Gas Exploration, Production and Pipeline Transportation Property Taxes.)

Sec. 43.56.020. Exemptions. (a) The following are exempt from local taxes levied or authorized under Sec. 10(b) of this chapter:

(1) property rights attached to or inherent in the right to explore for or produce oil or gas;

(2) oil or gas leases or properties, whether producing or not;

(3) oil or gas in place;

(4) oil or gas produced or extracted in the state;

(5) the value of intangible drilling expenses and exploration expenses;

(6) an interest in property described in AS 43.55.010(b).

(7) (deleted)

(8) (deleted)

(b) There is exempt from state taxes levied or authorized under Sec. 10(a) of this chapter, before the construction commencement date, property which is committed by contract or other agreement for use in this state primarily for the production or pipeline transportation of gas or unrefined oil, or in the operation or maintenance of facilities for the production or pipeline transportation of gas or unrefined oil.

(c) In (a)(2) of this section, "properties' means mineral interests in oil and gas and working interests, royalty interests, and overriding royalty interests in oil and gas leases. (sec 1 ch 1 FSSLA 1973; am sec 26 ch 208 SLA 1975)

Sec. 43.56.030. In place of other taxes. Except for those taxes imposed under ch 55 and ch 57 of this tital, the taxes levied or authorized under Sec. 10(b) of this chapter are in place of:

(1) all other as valorem taxes or other taxes imposed by a municipality on property subject to tax under this chapter or exempted from taxation by Sec. 20 of this chapter, and

(2) all other taxes imposed by a municipality on or with respect to the property subject to tax under this chapter or exempted from taxation by Sec. 20 of this chapter, including, but not limited to,

(A) taxes on the retail sale or use of the property except for the retail sales tax on the first $1,000 of each sale;

(B) taxes on the sale or use of gas or unrefined oil;

(C) taxes on the sale or use of services used in or associated with the property or in its maintenance or operation except for the sales tax on the first $1,000 of each sale;

(D) taxes on or measured by gross or net income from the property, including income from the exploration for, production of, or pipeline transportation of gas or unrefined oil or property; and

(E) any license, excise, fee, charge or other tax on or pertaining to the property or services. (sec 1 ch 1 FSSLA 1973; am sec 55 ch 127 SLA 1974)

REQUIRED EXEMPTION

Title 10 - Corporations and Associations,
Department of Commerce & Economic Development

Sec. 10.25.540. Taxation of cooperatives. Cooperatives under this chapter shall apply for a business license and pay the initial license fee as provided by the Alaska Business License Act (AS 43.70), as amended. Before March 1, 1961, and before March 1 of each year thereafter, each cooperative shall pay to the state, instead of state and local ad valorem, income and excise taxes which may be assessed or levied on or after January 1, 1960, a percentage of its gross revenue earned during the preceding calendar year. (sec 33 ch 93 SLA 1959; am sec 1 ch 66 SLA 1960)

Sec. 10.30.060. Power to acquire and dispose of lands, and exemption from execution, taxation and public appropriation. A cemetery association may buy or take by gift or devise, and hold, land not exceeding 80 acres, for the sole purpose of a cemetery. The land is exempt from execution, and from any appropriation to public purposes, and from taxation if intended to be used exclusively for burial purposes and in no way for the profit of the members of the association. (sec 36-5-5 ACLA 1949)

CONSTITUTION OF THE STATE OF ALASKA

Article XII. General Provisions. Section 12. Disclaimer and Agreement. The State of Alaska and its people forever disclaim all right and title in or to any property belonging to the United States, or subject to its disposition, and not granted or confirmed to the State or its political subdivisions, by or under the act admitting Alaska to the Union. The State and its people further disclaim all right or title in or to any property, including fishing rights, the right or title to which may be held by or for any Indian, Eskimo, or Aleut, or community thereof, as that right or title is defined in the act of admission. The State and its people agree that, unless otherwise provided by Congress, the property, as described in this section, shall remain subject to the absolute disposition of the United States. They further agree that no taxes will be imposed upon any such property, until otherwise provided by the Congress. This tax exemption shall not apply to property held by individuals in fee without restrictions on alienation.

ALASKA NATIVE LAND CLAIMS SETTLEMENT ACT

Public Law 92-203, 92nd Congress, First Session. Section 21. Taxation. (d) Real property interests conveyed, pursuant to this Act, to a Native individual, Native group, or Village, or Regional Corporation which are not developed or leased to third parties, shall be exempt from State and local real property taxes for a period of twenty years after the date of enactment of this Act: Provided, That municipal taxes, local real property taxes, or local assessments may be imposed upon leased or developed real property within the jurisdiction of any governmental unit under the laws of the State: Provided further, That easements, rights-of-way, leaseholds, and similar interests in such real property may be taxed in accordance with State or local law. All rents, royalties, profits, and other revenues or proceeds derived from such property interests shall be taxable to the same extent as such revenues or proceeds are taxable when received by a non-Native individual or corporation.

REQUIRED EXEMPTION

(e) Real property interests conveyed pursuant to this Act to a Native individual, Native group, or Village, or Regional Corporation shall, so long as the fee therein remains not subject to State to local taxes on real estate, continue to be regarded as public lands for the purpose of computing the Federal share of any highway project pursuant to Title 23 of the United States Code, as amended and supplemented, for the purpose of the Johnson O.Malley Act of April 16, 1934, as amended (25 U.S.C.452). for the purpose of Public Laws 815 and 874, 81st Congress (64 Stat. 967, 1100), and so long as there are also no substantial revenues from such lands, continue to receive forest fire protection services from the United States at no cost.

OPTIONAL EXEMPTIONS

Title 29 - Municipal Government,
Department of Community and Regional Affairs

Sec. 29.45.050. Optional exemptions and exclusions. (a) Municipalities may exclude or exempt or partially exempt residential property from taxation by ordinance ratified by the voters at a regular or special election. An exclusion or exemption authorized by this section may not exceed $10,000 for any one residence. (am sec 2 ch 1 FSSLA 1973)

(b) Municipalities may by ordinance:

(1) classify boats and vessels for purposes of taxation and may establish the assessed valuation of boats and vessels on the basis of their registered or certificated net tonnage; a tax based upon a tonnage valuation shall not exceed $5 a year for a boat or vessel of less than five net tons and shall not exceed $15 a year for a boat or vessel of more than five net tons;

(2) classify and exempt from taxation:

(A) the household furniture over $500 in value and the effects of the head of a family or a householder; and

(B) the property of an organization not organized for business or profit-making purposes and used exclusively for community purposes, provided that income derived from rental of such property does not exceed the actual cost to the owner of the use by the renter; and

(C) historic sites, buildings and monuments. (sec 2 ch 118 SLA 1972)

(D) land of a nonprofit organization used for agricultural purposes if rights to subdivide the land are conveyed to the state and the conveyance includes a covenant restricting use of the land to agricultural purposes only; rights conveyed to the state under this subparagraph may be conveyed by the state only in accordance with AS 35.05.069(c).

(c) The provisions of (a) of this section notwithstanding,

(1) a home rule or first or second class borough may, by ordinance adopted without weighted voting, adjust its property tax structure in whole or in part to the property tax structure of a city within it, including but not limited to, excluding personal property from taxation, establishing exemptions, and extending the redemption period;

(2) a home rule or first class city shall have the same power to grant exemptions or exclude property from borough taxes that it has as to city taxes, provided that the exemptions or exclusions have been adopted as to city taxes and further provided that the city appropriate to the borough sufficient money to equal revenues lost by the borough because of the exemptions or exclusions, the amount to be determined annually by the assembly without weighted voting;

(3) a home rule or general law city within an organized borough may, by ordinance adjust its property tax structure in whole or in part to the property tax structure of the borough, including but not limited to exempting or partially exempting property from taxation. (sec 1 ch 111 SLA 1976)

(d) Exemptions or exclusions from property tax which have been granted by home rule municipalities in addition to exemptions authorized or required by law, and which are in effect on September 10,1972, and not later withdrawn, are not affected by this Act. (sec 2 ch 118 SLA 1972)

(e) Municipalities may be ordinance classify and exempt to partially exempt from taxation privately owned land, wet land and water areas for which a scenic, conservation, or public recreation use easement is granted to a governmental body. To be eligible for a tax exemption, or partial exemption, the easement must be in perpetuity. However, the easement is automatically terminated before an eminent domain taking of fee simple title or less than fee simple title to the property so that the property owner is compensated at a rate which does not reflect the easement grant. (am sec 1 ch 33 SLA 1975)

(f) A municipality may by ordinance exempt from taxation all or any part of the increase in assessed value of improvements to real property if an increase in assessed value is directly attributable to alteration of the natural features of the land or new maintenance, repair or renovation of an existing structure and if the alteration, maintenance,repair, or renovation, when completed, enhances the exterior appearance or aesthetic quality of the land or structure. No exemption may be allowed under this subsection for the construction of an improvement to a structure if the principal purpose of the improvement is to increase the amount of space for occupancy or nonresidential use within the structure or for the alteration of land as a consequence of construction activity. An exemption provided in this subsection may continue for up to four years from the date the improvement is completed or from the date of approval for the exemption by the local assessor, whichever is later. (am sec 1 ch 95 SLA 1977)

(g) A municipality may by ordinance exempt from taxation all or any part of the increase in assessed value of improvements to a single family dwelling if the principal purpose of the improvement is to increase the amount of space for occupancy. An exemption provided in this subsection may continue for up to two years from the date the improvement if completed or from the date of approval of an application for the exemption by the local assessor, whichever is later. (am sec 1 ch 95 SLA 1977)

Sec. 29.45.230. Tax adjustments on property affected by a natural dis- aster. (a) The assembly may provide for reassessment and reduction of taxes for property destroyed, damaged, or otherwise reduced in value as a result of a natural disaster.

(b) A reassessment may be made by the assessor only upon the receipt of a sworn statement of the taxpayer that his losses exceed $1,000. A reduction of taxes may be made only on losses in excess of $1,000 for the remainder of the year following the disaster. Upon reassessment, the borough shall recompute this tax and refund taxes which have already been paid.

(c) The borough shall make notice of assessment or reassessment and shall hold an equalization hearing as provided in this chapter, except that a notice of appeal is filed with the board of equalization within 10 days after notice of assessment is given to the person appealing. Otherwise, the right of appeal ceases unless the board finds that the taxpayer is unable to comply.

(d) In enacting an ordinance or resolution authorized by this section, the assembly may, consistent with this section, prescribe procedures, restrictions and conditions of assessing or reassessing property and of remitting, refunding or forgiving taxes.

(e) In this section "disaster" means a major disaster declared by the President of the United States under the provisions of the Federal Disaster Act of 1950, Title 42, United States Code, Sec. 1855-1855g, or other federal law. (sec 2 ch 118 SLA 1972)

TAX LIMITATIONS

Title 29 - Municipal Government,
Department of Community & Regional Affairs

Sec. 29.45.590. Limited property taxing power for second class cities. A second class city may by referendum levy real and personal property taxes as provided for first class cities. However, levy by a second class city may not exceed one-half of one percent of the assessed valuation of the property taxes, except that the limit does not apply to a levy necessary to avoid a default upon payment of principal and interest of bonded or other indebtedness which is secured by a pledge to levy ad valorem or other taxes without limit to meet debt payments. (sec 2 ch 118 SLA 1972) (am ch SLA 85)

Sec. 29.45.080. Tax on oil and gas production and pipeline property. (a) A municipality may levy and collect taxes on taxable property taxable under AS 43.56 only by using one of the methods set out in (b) or (c) of this section.

(b) A municipality may levy and collect a tax on the full and true value of taxable property taxable under AS 43.56 as valued by the Department of Revenue at a rate not to exceed that which produces an amount of revenue from the total municipal property tax equivalent to $1,500 a year for each person residing within its boundaries. (sec 8 ch 107 SLA 1976)

(c) A municipality may levy and collect a tax on the full and true value of that portion of taxable property taxable under AS 43.56 as assessed by the Department of Revenue which value, when combined with the value of property otherwise taxable by the municipality, does not exceed the product of 225 percent of the average per capita assessed full and true value of property in the state multiplied by the number of residents of the taxing municipality. For purposes of this subsection the average per capita assessed full and true value of property in the state shall be calculated without regard to the assessed value of taxable property under AS 43.58.

(d) By February 1 of each assessment year a taxing municipality must inform the Department of Revenue which method of taxation the municipality will use.

(e) For purposes of this section, population shall be determined by the Commissioner of Community and Regional Affairs based on the latest statistics of the United States Bureau of the Census or on other reliable population data, and shall advise each municipality of its population as so determined by January 15 of each year. (sec 3 ch 1 FSSLA 1973; am sec 6 ch 159 SLA 1975)

Sec. 29.45.090. Tax limitation. (a) No municipality may levy and tax for any purpose in excess of the three percent of the assessed valuation of property within the municipality in any one year.

TAX LIMITATIONS

(b) No municipality, or any combination of municipalities occupying the same geographical area, in whole or in part, may levy taxes (1) which will result in tax revenues from all sources exceeding $1,000 a year for each person residing within their boundaries or (2) upon values which, when combined with the value of property otherwise taxable by the municipality, exceed the product of 225 percent of the average per capita assessed full and true value of property in the state multiplied by the number of residents of the taxing municipality. If two or more municipalities occupying the same geographical area, in whole or in part, attempt to levy a tax (1) the combined levy of which would result in tax revenues from all sources exceeding $1,000 a year for each person residing within their boundaries or (2) upon value which, when combined with the value of property otherwise taxable by the municipality, exceed the product of 225 percent of the average per capita assessed full and true value of property in the state multiplied by the number of residents of the taxing municipality. The commissioner of community and regional affairs shall apportion the lawful levy and equitably divide these revenues on the basis of need, services performed and other considerations in the public interest. For the purpose of this subsection, population shall be determined by the commissioner of community and regional affairs based on the latest statistics of the United States Bureau of the Census or on other reliable population data. For purposes of this subsection the average per capita assessed full and true value of property in the state shall be calculated without regard to the assessed value of taxable property under AS 43.58. (sec 2 ch 118 SLA 1972; am sec 4 ch 1 FSSLA 1973; am sec 5 ch 159 SLA 1975)

Sec. 29.45.100. No limitation on taxes to pay bonds. The limitations provided for in Secs. 45 or 50 of this chapter do not apply to taxes levied or pledged to pay or secure the payment of the principal and interest on bonds. Taxes to pay or secure the payment of principal and interest on bonds may be levied without limitation as to rate or amount. (sec 2 ch 118 SLA 1972; am sec 5 ch 1 FSSLA 1973)

Title 43 - Oil and Gas Property Taxes,
Department of Revenue

Sec. 43.56.010. (b) A municipality may levy and collect a tax under AS 29.53.045 at the rate of taxation that applies to other property taxed by the municipality. The tax shall be levied at a rate no higher than the rate applicable to other property taxable by the municipality. No municipality may exempt from taxation property authorized to be taxed under this chapter. Exemptions shall be limited to those in AS 29.53.020 and 29.53.025 and sec. 20 of this chapter. (sec 1 ch 107 SLA 1976)

(c) If the total value of assessed property of a municipality taxing under AS 29.53.045(c) exceeds the product of 225 percent of the average per capita assessed full and true value of property in the state (to be determined by the department and reported to each municipality by January 15 of each year) multipled by the number of residents of the taxing municipality, the department shall designate the portion of the tax base against which the local tax may be applied. For purpose of this subsection the average per capita assessed full and true value of property in the state shall be calculated without regard to the assessed value of taxable property under ch 58 of this title. (am sec 7 ch 159 SLA 1975)

(d) A tax paid to a municipality under AS 29.53.045 on or before June 30 of the tax year shall be credited against the tax levied under (a) of this section for the tax year. If, however, a tax is not paid to a municipality until after June 30 of the taxable year, the department upon application shall refund to the taxpayer the amount of tax paid to the municipality under AS 29.53.045. The credit or refund of taxes paid to the municipality may not exceed the total amount of tax levied by the department upon the taxpayer for the tax year, under (a) of this section. (sec 2 ch 107 SLA 1976)

Sec. 43.56.135. Certification. No later than June 1 of each year, the department shall certify the final assessment roll and mail to the owner of the taxable property or his authorized agent a statement of the amount of tax due. (sec 4 ch 107 SLA 1976)

Sec. 43.56.150. (a) The tax levied by section 10(a) of this chapter is payable to the department on or before June 30 of the taxable year.

Appendix G

Alaskan Taxing Jurisdictions Mailing List

APPENDIX H

ALASKA PROPERTY TAXING JURISDICTIONS MAILING LIST

STATE OIL AND GAS

Alaska Department of Revenue
Petroleum Revenue Division
201 E. 9th Avenue
Anchorage, Alaska 99501
(Statewide oil and gas
property tax only)

BOROUGHS

Bill Olson, Acting Assistant Director
Property Appraisal Division
Municipality of Anchorage
Pouch 6-650
Anchorage, Alaska 99502

George Castaneda, Finance Officer
Bristol Bay Borough
P.O. Box 189
Naknek, Alaska 99633

Karl MacManus, Assessor
Fairbanks North Star Borough
P.O. Box 1267
Fairbanks, Alaska 99707

Ken Bryant, Assessor
Haines Borough
Box 1209
Haines, Alaska 99827

Chris Follis, Assessor
City and Borough of Juneau
155 South Seward Street
Juneau, Alaska 99801

Don Thomas, Assessor
Kenai Peninsula Borough
P.O. Box 850
Soldotna, Alaska 99669

Marie Westfall
Director of Assessments
Ketchikan Gateway Borough
344 Front Street
Ketchikan, Alaska 99901

Wayne Haerer, Assessor
Kodiak Island Borough
P.O.Box 1246
Kodiak, Alaska 99615

Gary Lewis, Assessor
Matanuska-Susitna Borough
P.O. Box B
Palmer, Alaska 99645

Charles Hopson, Assessor
North Slope Borough
P.O. Box 69
Barrow, Alaska 99723

Steve Reuter, Assessor
City and Borough of Sitka
P.O. Box 79
Sitka, Alaska 99835

ALASKA TAXABLE 1985

State of Alaska
Department of Community & Regional Affairs
Division of Municipal & Regional Assistance
Office of the State Assessor
Pouch BH
Juneau, Alaska 99811